GST LAWS
COMPENDIUM

Section-2

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Author Words

The GST Law in India has seen many changes since its inception and it will be a continuous process due to the inherent dynamic nature of any law. In such scenario, in a normal course, it is difficult to keep track of all the changes and draw conclusions. Therefore, a passionate effort has been made to tightly pack the Scattered Bits of GST Laws into respective Principal Acts, Rules and Notifications with the aim of easy reference.

In earlier days' people wrote their work for passion rather than to earn a livelihood. Thus, the questions of copyright never arose. The importance of copyright was recognized with the arrival of the printing press and the present digital era, as it enabled the re-production of material in large numbers and can be commercialised. Hence, copyright was obtained for the two titles as below:

1. GST ACTS, 2017: COMPILATION© L-96541/2020-22
2. GST NOTIFICATIONS: COMPILATION© L-97439/2020-22

Earlier to this, **GST LAWS COMPENDIUM** consisting of above titles, the said work was e-published since 2017 in multiple editions, which was e-launched by Dr B.V. Muralikrishna, Additional Commissioner (e-Governance), Department of Commercial Taxes, Karnataka, for the use of all stakeholders at free of cost at author owned website **https://gstcompilation.wordpress.com/** and pdf's format of the updated editions will be continued to be available at the said website.

To ensure accuracy in this work, deep care has been taken. However, if any discrepancy was noticed, the same may please be mailed to shakirkhan116@gmail.com

Hope that this work proves to be handy.

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Section-2

GST Notifications

GST NOTIFICATIONS: COMPILATION©

1. **The Central Goods and Services Tax Act, 2017**
2. **The State Goods and Services Tax Act, 2017**
3. **The Integrated Goods and Services Tax Act, 2017**
4. **The GST (Compensation to States) Act, 2017**

How to read:

A. GST Notifications are Grouped as below:
   - Part-A: All Rate Notifications
   - Part-B: IGST Non-Rate Notifications
   - Part-C: CGST Non-Rate Notifications
   - Part-D: All GST Compensation Cess Notifications

B. IGST-Rate Notifications are kept as referral notifications so as to say total GST rate

C. Subsequently Amended Notifications are clubbed into respective Parent Notifications

D. For each Notification, effective date of come into force is given in square brackets

E. For all the IGST Notifications corresponding CGST, SGST Notifications are given

F. Allied Acts provisions are provided in bullet-points in the occurrence places

G. Read IGST as CGST and SGST/UTGST wherever applicable

H. The rate of tax under CGST and SGST/UTGST is equal ½ part of the IGST rate

I. Entries omitted by law, but still retained by Strikethrough

J. Only Master Notifications are considered in Indexing

K. Short lived Notifications are just Listed Chronologically

L. All-time contextual notifications are Selectively Detailed

M. Current and decluttered entries are provided in square brackets

N. Superscript used A: add, C: corrigendum, I: insert, O: omit, S: substitute, R: read as, RN: re-no.

O. Superscripts No.s indicates sl. No. of the notification in the table of notifications

P. As on date there are **total 561** notifications under whole GST

Q. All-time contextual Parent Notifications are **only 105**

OVERALL CONTENTS

PART-A: RATE NOTIFICATIONS			
S. No	Notifications	Brief Contents	Page No.
1.	1/2017-IT (Rate) dt 28.6.2017 1/2017-CT (Rate) dt 28.6.2017 (1/2017) No. FD48CSL 2017 dt 29.6.2017	Schedule Goods Taxable	281-390
2.	2/2017-IT (Rate) dt 28.6.2017 2/2017-CT (Rate) dt 28.6.2017 (2/2017) No. FD48CSL 2017 dt 29.6.2017	Schedule Goods Exempted	391-408
3.	8/2017-IT (Rate) dt 28.6.2017 11/2017-CT (Rate) dt 28.6.2017 with Annex. (11/2017) No. FD48CSL 2017 dt 29.6.2017	Services Taxable With Scheme of Classification of Services **(SCS)**	409-490
4.	9/2017-IT (Rate) dt 28.6.2017 12/2017-CT (Rate) dt 28.6.2017 (12/2017) No. FD48CSL 2017 dt 29.6.2017	Services Exempted	491-536
5.	**OTHER RATE NOTIFICATIONS**		537-586
5.1	3/2017-IT (Rate) dt 28.6.2017 3/2017-CT (Rate) dt 28.6.2017 (3/2017) No. FD48CSL 2017 dt 29.6.2017	Concessional, total GST @ ~~5%~~ 12% on supply of certain Goods to petroleum/coal bed methane; explorations	
5.2	4/2017-IT (Rate) dt 28.6.2017 4/2017-CT (Rate) dt 28.6.2017 (4/2017) No. FD48CSL 2017 dt 29.6.2017	**RCM Tax on Notified Goods u/s.9(3) of CGST Act**	
5.3	5/2017-IT (Rate) dt 28.6.2017 5/2017-CT (Rate) dt 28.6.2017 (5/2017) No. FD48CSL 2017 dt 29.6.2017	No refund of unutilized ITC accumulated where rate of tax on input is higher than the rate of tax on output supply (other than Nil rated or fully exempt supplies of Goods)	
5.4	6/2017-IT (Rate) dt 28.6.2017 6/2017-CT (Rate) dt 28.6.2017 (6/2017) No. FD48CSL 2017 dt 29.6.2017	Refund of 50% GST to Canteen Stores Department (CSD) on Inward supply of Goods	
5.5	7/2017-IT (Rate) dt 28.6.2017 7/2017-CT (Rate) dt 28.6.2017 (7/2017) No. FD48CSL 2017 dt 29.6.2017	Tax exempt on supply of Goods by Canteen Stores Department (CSD) to Unit Run Canteen (URC) or Authorized Customers (AC) and, URC to AC	
5.6	32/2017-IT (Rate) dt 13.10.2017 8/2017-CT (Rate) dt 28.6.2017 (8/2017) No. FD48CSL 2017 dt 29.6.2017	RCM tax u/s.9(4) of CGST Act on receipts from Un-Registered Person's (URP's): **Rescinded** in consequence to amendment of provision w.e.f. 1.2.2019	
5.7	**Not Applicable under IGST** 9/2017-CT (Rate) dt 28.6.2017 (9/2017) No. FD48CSL 2017 dt 29.6.2017	RCM tax u/s.9(4) of CGST Act is exempt on intra-state supplies made by Un-Registered Person's (URP's) to Tax Deduction at Source (TDS) Recipient; conditional	
5.8	**Not Applicable under IGST** 10/2017-CT (Rate) dt 28.6.2017 (10/2017) No. FD48CSL 2017 dt 29.6.2017	RCM tax u/s.9(4) of CGST Act exempt on Goods received from URP's by a Registered Person dealing in 2nd hand Goods	
5.9	10/2017-IT (Rate) dt 28.6.2017 13/2017-CT (Rate) dt 28.6.2017	**RCM Tax on Notified Services u/s.9(3) of CGST Act**	

PART-A: RATE NOTIFICATIONS		
	(13/2017) No. FD48CSL 2017 dt 29.6.2017	
5.10	11/2017-IT (Rate) dt 28.6.2017 14/2017-CT (Rate) dt 28.6.2017 (14/2017) No. FD48CSL 2017 dt 29.6.2017	Government activities under article 243G/243W-neither supply of Goods nor Services
5.11	12/2017-IT (Rate) dt 28.6.2017 15/2017-CT (Rate) dt 28.6.2017 (15/2017) No. FD48CSL 2017 dt 29.6.2017	Supply of Services-not eligible for refund of un-utilized ITC: Sub-item (b) of item 5 of Sch. II
5.12	13/2017-IT (Rate) dt 28.6.2017 16/2017-CT (Rate) dt 28.6.2017 (16/2017) No. FD48CSL 2017 dt 29.6.2017	UN/Diplomats/consular etc., to claim refund on supplies of Goods or Services received
5.13	14/2017-IT (Rate) dt 28.6.2017 17/2017-CT (Rate) dt 28.6.2017 (17/2017) No. FD48CSL 2017 dt 29.6.2017	Services on which tax shall be paid by Electronic Commerce Operators (ECO)
5.14	15/2017-IT (Rate) dt 30.6.2017 **Not Applicable under CGST** **Not Applicable under SGST**	IGST exempt on import of Goods or Services or Both by a unit or developer in the SEZ for Authorized Operations (AO): **Rescinded**
5.15	18/2017-IT (Rate) dt 5.7.2017 **Not Applicable under CGST** **Not Applicable under SGST**	IGST exempt on import of Services by a unit or developer in the SEZ for Authorized Operations (AO)
5.16	26/2017-IT (Rate) dt 21.9.2017 26/2017-CT (Rate) dt 21.9.2017 (26/2017) No. FD48CSL 2017 dt 21.9.2017	Tax exempt on supplies of certain Goods by the Dept. of Atomic Energy to NPCI ltd
5.17	30/2017-IT (Rate) dt 22.9.2017 **Not Applicable under CGST** **Not Applicable under SGST**	IGST exempt on i/s supplies of skimmed milk powder or concentrated milk: Subject to conditions
5.18	38/2017-IT (Rate) dt 13.10.2017 37/2017-CT (Rate) dt 13.10.2017 (37/2017) No. FD48CSL 2017 dt 13.10.2017	Tax rate on leasing of motor vehicles: Subject to conditions
5.19	40/2017-IT (Rate) dt 18.10.2017 39/2017-CT (Rate) dt 18.10.2017 (39/2017) No. FD48CSL 2017 dt 18.10.2017	Total GST @ 5% on food preparations supplied in unit containers for specified use and approved by Govt Dept.
5.20	41/2017-IT (Rate) dt 18.10.2017 40/2017-CT (Rate) dt 18.10.2017 (40/2017) No. FD48CSL 2017 dt 18.10.2017	Total GST @ 0.1% on supply of taxable Goods by a Registered Supplier to a Registered Recipient for Export: Subject to conditions: Deemed Exports
5.21	47/2017-IT (Rate) dt 14.11.2017 45/2017-CT (Rate) dt 14.11.2017 (45/2017) No. FD48CSL 2017 dt 14.11.2017	Total GST @ 5% on Goods when supplied to specified institutions: **Rescinds W.E.F 18.7.2022**
5.22	4/2018-IT (Rate) dt 25.1.2018 4/2018-CT (Rate) dt 25.1.2018 (4/2018) No. FD48CSL 2017 dt 25.1.2018	Procedure for payment of tax on supply of Construction Services against Transfer of Development Rights (TDR) and vice versa
5.23	5/2018-IT (Rate) dt 25.1.2018 5/2018-CT (Rate) dt 25.1.2018 (5/2018) No. FD48CSL 2017 dt 25.1.2018	Partial tax exempt on consideration paid to Govt by explorer of petroleum crude, gas
5.24	6/2018-IT (Rate) dt 25.1.2018 **Not Applicable under CGST** **Not Applicable under SGST**	IGST exempt on Services imported which are covered by sub-item (c) of item 5 of Schedule II of CGST Act: Conditional

PART-A: RATE NOTIFICATIONS			
5.25	9/2018-IT (Rate) dt 25.1.2018 8/2018-CT (Rate) dt 25.1.2018 (8/2018) No. FD48CSL 2017 dt 25.1.2018	Concessional tax rate on Old and Used Vehicles to the extent of excess tax rate specified in Sch.4 of N.No.1/2017-(Rate) IT, CT&ST	
5.26	22/2018-IT (Rate) dt 26.7.2018 21/2018-CT (Rate) dt 26.7.2018 (21/2018) No. FD48CSL 2017 dt 26.7.2018	Concessional rate of tax on supplies of specified Handicraft Goods	
5.27	27/2018-IT (Rate) dt 31.12.2018 26/2018-CT (Rate) dt 31.12.2018 (26/2018) No. FD48CSL 2017 dt 31.12.2018	Tax exempt on supply of Gold, Silver and Platinum by nominated agencies to registered exporters: Conditions apply	
5.28	**Not Applicable under IGST** 2/2019-CT (Rate) dt 7.3.2019 (2/2019) No. FD48CSL 2017 dt 7.3.2019	**Composition scheme** for supplier of Goods or Services with a total GST @ **6%** having annual TO in preceding year **up to Rs.50** lacs w.e.f. 1.4.2019	
5.29	6/2019-IT (Rate) dt 29.3.2019 6/2019-CT (Rate) dt 29.3.2019 (6/2019) No. FD48CSL 2017 dt 29.3.2019	Procedure for registration, return and payment of tax etc., for notified Reg. Persons as provided u/s.148 of CGST Act: Construction Services	
5.30	7/2019-IT (Rate) dt 29.3.2019 7/2019-CT (Rate) dt 29.3.2019 (7/2019) No. FD48CSL 2017 dt 29.3.2019	Notified certain Goods & Services to be taxed under RCM for real estate sector	
5.31	10/2019-IT (Rate) dt 29.6.2019 11/2019-CT (Rate) dt 29.6.2019 (11/2019) No. FD48CSL 2017 dt 3.7.2019	To provide tax free supply of Goods to an outgoing international tourist, beyond immigration counter, as a class of person, who shall be entitled to claim refund	
5.32	11/2019-IT (Rate) dt 29.6.2019 **Not Applicable under CGST** **Not Applicable under SGST**	IGST exemption on any supply of Goods beyond the immigration counter to an outgoing international tourist	
5.33	18/2019-IT (Rate) dt 30.9.2019 19/2019-CT (Rate) dt 30.9.2019 (19/2019) No. FD48CSL 2017 dt 30.9.2019	Tax exemption on supply of all the Goods supplied for specified projects under FAO of UN	
5.34	24/2019-IT (Rate) dt 30.9.2019 25/2019-CT (Rate) dt 30.9.2019 (25/2019) No. FD48CSL 2017 dt 30.9.2019	Grant of alcoholic liquor license neither a supply of Goods nor a supply of Services	
5.35	5/2021-IT (Rate) dt 14.6.2021 5/2021-CT (Rate) dt 14.6.2021 (5/2021) No. FD55CSL 2021 dt 15.6.2021	Provide concessional rate GST on COVID-19 relief supplies till 30.9.2021	
5.36	12/2021-IT (Rate) dt 30.9.2021 12/2021-CT (Rate) dt 30.9.2021 (12/2021) No. FD55CSL 2021 dt 30.9.2021	Provide concessional rate GST on COVID-19 relief medicines till 31.12.2021	
5.37	2/2022-IT (Rate) dt 31.3.2022 2/2022-CT (Rate) dt 31.3.2022 (2/2022) No. FD20CSL 2022 dt 31.3.2022	Provide concessional total GST @ **6%** on supply of **bricks**, condition is no availment of ITC	
	Will continue...		

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6.	PART-B: IGST NON-RATE NOTIFICATIONS		
6.1	All Non-Rate Notifications	Chronological List of all the IGST Non-Rate Notifications	587-594
6.2	1/2017-IT, dt 19.6.2017	w.e.f. 22.6.2017 enforced certain provisions of the IGST Act, 2017	
6.3	2/2017-IT, dt 19.6.2017	Authority to grant registration in case of OIDAR Services providers	
6.4	4/2017-IT, dt 28.6.2017	**IGST Rules: Refer Section 1**	
6.5	5/2017-IT, dt 28.6.2017	Specified the number of HSN digits required on tax invoice	
6.6	6/2017-IT, dt 28.6.2017	Rate of interest under IGST Act	
6.7	7/2017-IT, dt 14.9.2017	Job-worker engaged in making i/s supplies of Services to a Reg. Person: Exempt from Reg.	
6.8	8/2017-IT, dt 14.9.2017	Persons making i/s taxable supply of "Handicraft Goods" as the category of persons: Exempt from registration: **Superseded** by N.No.3/2018	
6.9	10/2017-IT, dt 13.10.2017	I/s supplies of taxable Services-category of person-exempt from registration	
6.10	11/2017-IT, dt 13.10.2017	Cross empowering of the officers for grant of refund	
6.11	2/2018-IT, dt 20.9.2018	GST-TCS total @ 1% by ECO on i/s taxable supplies made through it by other suppliers	
6.12	3/2018-IT, dt 22.10.2018	Superseded N.No.8/2017: Persons making i/s taxable supply of "Handicraft Goods"-exempt from registration	
6.13	4/2019-IT, dt 30.9.2019	Notified the place of supply of R&D, air craft & ships-MRO Services supplied, for the uniform application of rules	
	Will continue...		

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7.	PART-C: CGST NON-RATE NOTIFICATIONS Returns & Rules related Notifications are just chronologically listed and Notifications which are contextual to all the times are selectively detailed		
7.1	All Non-Rate Notifications	Chronological List of all the CGST Non-Rate Notifications	595-632
7.2	1/2017-CT dt 19.6.2017	w.e.f. 22.6.2017 enforced certain provisions of the CGST Act, 2017 (12 of 2017)	
7.3	5/2017-CT dt 19.6.2017	Registration exempt to persons only engaged in supplying taxable Goods or Services on which RCM is applicable	
7.4	6/2017-CT dt 19.6.2017	Notified modes of verification like EVC etc., under CGST Rules, 2017	
7.5	8/2017-CT dt 27.6.2017	**1st Composition Levy Notification till 31.3. 2019:** Superseded by N.No.14/2019 w.e.f. 1.4.2019	
7.6	12/2017-CT dt 28.6.2017	Notified the number of digits of HSN code to be put on tax invoice	
7.7	13/2017-CT dt 28.6.2017	**Rate of interest** prescribed under CGST Act, 2017	
7.8	32/2017-CT dt 15.11.2017	Casual taxable Persons making taxable supply of Handicraft Goods: Exempt from obtaining registration: Conditions apply (**Superseded** by N.No.56/2018)	

7.	**PART-C: CGST NON-RATE NOTIFICATIONS** **Returns & Rules related Notifications are just chronologically listed and Notifications which are contextual to all the times are selectively detailed**	
7.9	37/2017-CT dt 4.10.2017	LUT facility extended to all RP's who supply Goods or Services for export without payment of Integrated Tax: In **suppression** of N.No.16/2017
7.10	39/2017-CT dt 13.10.2017	Cross-empowerment of State Tax officers for processing and grant of refund
7.11	48/2017-CT dt 18.10.2017	Notified certain supplies as deemed export u/s.147 of CGST Act, 2017
7.12	49/2017-CT dt 18.10.2017	Evidences required to be produced by the deemed export supplier for claiming refund
7.13	57/2017-CT dt 15.11.2017	Prescribed quarterly return filing in GSTR-1 for TO up to Rs.1.5 Crore
7.14	64/2017-CT dt 15.11.2017	Late fee for GSTR-3B from Oct-2017: Rs.25/day for taxable & Rs.10/day for NIL return
7.15	65/2017-CT dt 15.11.2017	Person making supply of Services other than Services specified u/s.9(5) through ECO exempt from compulsory registration based on TO limits specified
7.16	66/2017-CT dt 15.11.2017	Exempted all TP's from payment of tax on advances received for supply of Goods: Time of supply: **Superseded** N.No.40/2017
7.17	73/2017-CT dt 29.12.2017	Late fee for GSTR-4 reduced to Rs.25/day for taxable & Rs.10/day for NIL return
7.18	4/2018-CT dt 23.1.2018	Late fee for GSTR-1 reduced to Rs.25/day for taxable & Rs.10/day for NIL return
7.19	5/2018-CT dt 23.1.2018	Late fee for GSTR-5 reduced to Rs.25/day for taxable & Rs.10/day for NIL return
7.20	7/2018-CT dt 23.1.2018	Late return fee for GSTR-6 reduced to Rs.25/day
7.21	9/2018-CT dt 23.1.2018	Notified distinct web-portals for distinct purpose under GST: In suppression of N.No.4/2017
7.22	20/2018-CT dt 28.3.2018	Notified specialized agencies to claim refund
7.23	24/2018-CT dt 28.5.2018	NACIN, the authority for conducting examination for GST Practitioners
7.24	27/2018-CT dt 13.6.2018	Certain Goods to be disposed-off after its seizure by the proper officer
7.25	50/2018-CT dt 13.9.2018	Notified Sec.51 for GST-TDS w.e.f. 1.10.2018: In suppression of N.No.33/2017
7.26	51/2018-CT dt 13.9.2018	Brought into force GST-TCS provisions of the Sec.52 w.e.f. 1.10.2018
7.27	52/2018-CT dt 20.9.2018	Notified GST-TCS total @ 1% to be collected by every ECO for intra-state taxable supplies
7.28	56/2018-CT dt 23.10.2018	Category of casual taxable person supplying 'Handicraft Goods' exempt from registration: Superseded N.No.32/2017
7.29	10/2019-CT dt 7.3.2019	Registration exempted for any person engaged in exclusive supply of Goods and whose aggregate TO in the FY not exceed Rs.40 lakhs: Conditional

7.	**PART-C: CGST NON-RATE NOTIFICATIONS** **Returns & Rules related Notifications are just chronologically listed and Notifications which are contextual to all the times are selectively detailed**		
7.30	14/2019-CT dt 7.3.2019	**2nd Composition Levy Notification w.e.f. 1.4.2019:** In suppression of N.No.8/2017	
7.31	21/2019-CT dt 23.4.2019	Procedure for quarterly tax payment and annually return filing for TP's availing the benefit of **N.No.2/2019-CT (R), dt 7.3.2019**: **Composition scheme** with a total GST @ **6%** having Annual TO in preceding year up to **Rs.50 lakhs**	
7.32	62/2019-CT dt 26.11.2019	Transition plan for the erstwhile State of J&K w.e.f. 31.12.2019	
7.33	69/2019-CT dt 13.12.2019	Notified the common portals for the purpose of e-invoice w.e.f. 1.1.2020	
7.34	5/2020-CT dt 13.1.2020	Appointed Revisional Authority under CGST Act, 2017	
7.35	11/2020-CT dt 21.3.2020	Provide special procedures for corporate debtors under the Insolvency & Bankruptcy Code (IBC) undergoing the Corporate Insolvency Resolution Process (CIRP)	
7.36	13/2020-CT dt 21.3.2020	E-invoicing introduced w.e.f. 1.10.2020: In suppression of N.No.70/2019	
7.37	14/2020-CT dt 21.3.2020	QR-Code introduced w.e.f. 1.10.2020: In suppression of N.No.72/2019	
7.38	18/2020-CT dt 23.3.2020	Aadhar authentication w.e.f. 1.4.2020 shall be needed to eligible for registration	
7.49	19/2020-CT dt 23.3.2020	Aadhar authentication, shall undergo to eligible for registration by a class of persons other than individuals	
7.40	85/2020-CT dt 10.11.2020	Procedure for making deposit of 35% of GST due, for quarterly return filers w.e.f. 1.1.2021	
7.41	3/2021-CT dt 23.2.2021	Aadhar authentication shall not be applicable to certain class of persons	
7.42	22/2021-CT dt 1.6.2021	Late return fee for GSTR-7 reduced to Rs.25/day and maximum Rs.1000	
7.43	13/2022-CT dt 5.7.2022	Extended date u/s.73(10) for FY 2017-18 till 30.9.2023 & for other specified compliances in exercise of powers under section 168A of CGST Act	
	Will continue...		

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8.	**PART-D: GST COMPENSATION CESS NOTIFICATIONS**		
8.1	**1/2017-Comp. Cess (Rate) dt 28.6.2017**	**Compensation Cess (Rate) Notification for Schedule Goods**	
8.2	**GST Compensation Cess (Rate) Notifications: Non-Schedule Goods and Services**		
8.2.1	2/2017-Comp. Cess (Rate) dt 28.6.2017	Cess on supply of Services like Transfer of Right to use or leasing	633-652
8.2.2	4/2017-Comp. Cess (Rate) dt 20.7.2017	Cess exempted on intra-state supplies of second hand Goods received by registered person form URP's and Cess liable only on outward supply of such Goods	

8.	PART-D: GST COMPENSATION CESS NOTIFICATIONS		
8.2.3	7/2017-Comp. Cess (Rate) dt 13.10.2017	Cess rate on leasing of motor vehicles	
8.2.4	1/2019-Comp. Cess (Rate) dt 29.6.2019	Cess exempt on any Goods supplied to outgoing international tourist by retail outlet established beyond immigration counters	
8.2.5	3/2019-Comp. Cess (Rate) dt 30.9.2019	No refund of unutilized ITC of Cess in case of inverted duty structure: Tobacco and its substitutes	
8.3	**GST Compensation Cess: Non-Rate Notifications**		
8.3.1	1/2017-GST Comp. dt 28.6.2017	Enforced the GST-Cess provisions of the Act w.e.f. 1.7.2017	
8.3.2	1/2018-GST Comp. dt 14.11.2018	The Central Acts and Respective States Acts subsumed into GST Act	
8.3.3	1/2019-GST Comp. dt 29.1.2019	Enforced the provisions of the Amendment Act, 2018 (34 of 2018)	
8.3.4	1/2022-Comp. Cess dt 24.6.2022	The period of levy of Cess extended up to 31.3.2026 w.e.f. 1.7.2022	

PART-A: RATE NOTIFICATIONS

1. SCHEDULE GOODS TAXABLE

S. No.	1. Notifications: Schedule Goods Taxable		
	IGST	CGST	SGST
1	1/2017-IT (Rate) dt 28.6.2017: Parent Notification a. Corrig. dt 30.6.2017 b. Corrig. dt 12.7.2017 c. Corrig. dt 27.7.2017	1/2017-CT (Rate) dt 28.6.2017: Parent Notification [w.e.f. 1.7.2017] a. Corrig. dt 30.6.2017 [1.7.2017] b. Corrig. dt 12.7.2017 [1.7.2017] c. Corrig. dt 27.7.2017 [1.7.2017]	(1/2017) FD48CSL 2017 dt 29.6.2017: Parent Notification a. Corrig. dt 1.7.2017 b. Corrig. dt 12.7.2017 c. Corrig. dt 29.7.2017
2	16/2017-IT (Rate) dt 30.6.2017	18/2017-CT (Rate) dt 30.6.2017 [1.7.2017]	(18/2017) FD48CSL2017 dt 1.7.2017
3	19/2017-IT (Rate) dt 18.8.2017	19/2017-CT (Rate) dt 18.8.2017 [18.8.2017]	(19/2017) FD48CSL2017 dt 18.8.2017
4	27/2017-IT (Rate) dt 22.9.2017	27/2017-CT (Rate) dt 22.9.2017 [22.9.2017]	(27/2017) FD48CSL2017 dt 22.9.2017
5	35/2017-IT (Rate) dt 13.10.2017	34/2017-CT (R) dt 13.10.2017 [13.10.2017]	(34/2017) FD48CSL2017 dt 13.10.2017
6	43/2017-IT (Rate) dt 14.11.2017	41/2017-CT (R) dt 14.11.2017 [15.11.2017]	(41/2017) FD48CSL2017 dt 14.11.2017
7	7/2018-IT (Rate) dt 25.1.2018 Corrig. dt 1.2.2018	6/2018-CT (Rate) dt 25.1.2018 [25.1.2018] Corrig. dt 1.2.2018 [25.1.2018]	(6/2018) FD48CSL2017 dt 25.1.2018 Not Applicable
8	19/2018-IT (Rate) dt 26.7.2018	18/2018-CT (Rate) dt 26.7.2018 [27.7.2018]	(18/2018) FD48CSL2017 dt 26.7.2018 Corrig. dt 29.9.2018: Read as
9	25/2018-IT (Rate) dt 31.12.2018	24/2018-CT (Rate) dt 31.12.2018 [1.1.2019]	(24/2018) FD48CSL2017 dt 31.12.2018
10	8/2019-IT (Rate) dt 29.3.2019	8/2019-CT (Rate) dt 29.3.2019 [1.4.2019]	(8/2019) FD48CSL2017 dt 29.3.2019
11	12/2019-IT (Rate) dt 31.7.2019	12/2019-CT (Rate) dt 31.7.2019 [1.8.2019]	(12/2019) FD48CSL2017 dt 31.7.2019
12	14/2019-IT (Rate) dt 30.9.2019	14/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(14/2019) FD48CSL2017 dt 30.9.2019
13	26/2019-IT (Rate) dt 30.12.2019	27/2019-CT (Rate) dt 30.12.2019 [1.1.2020]	(27/2019) FD48CSL2017 dt 31.12.2019
14	1/2020-IT (Rate) dt 21.2.2020	1/2020-CT (Rate) dt 21.2.2020 [1.3.2020]	(1/2020) FD12CSL2020(e) dt 28.2.2020
15	3/2020-IT (Rate) dt 25.3.2020	3/2020-CT (Rate) dt 25.3.2020 [1.4.2020]	(3/2020) FD12CSL2020 dt 30.3.2020
16	1/2021-IT (Rate) dt 2.6.2021	1/2021-CT (Rate) dt 2.6.2021 [2.6.2021]	(1/2021) FD55CSL2021 dt 2.6.2021
17	8/2021-IT (Rate) dt 30.9.2021	8/2021-CT (Rate) dt 30.9.2021 [1.10.2021]	(8/2021) FD55CSL2021 dt 30.9.2021
18	13/2021-IT (Rate) dt 27.10.2021	13/2021-CT (Rate) dt 27.10.2021 [27.10.2021]	(13/2021) FD55CSL2021 dt 27.10.2021
19	14/2021-IT (Rate) dt 18.11.2021; Suppressed by 21/2021-IT (Rate) dt 31.12.2021	14/2021-CT (Rate) dt 18.11.2021 [1.1.2022] Suppressed by 21/2021-CT (R)	(14/2021) FD55CSL2021 dt 18.11.2021

S. No.	1. Notifications: Schedule Goods Taxable		
	IGST	CGST	SGST
		dt 31.12.2021	
20	18/2021-IT (Rate) dt 28.12.2021	18/2021-CT (Rate) dt 28.12.2021 [1.1.2022]	(18/2021) FD55CSL 2021 dt 29.12.2021
21	21/2021-IT (Rate) dt 31.12.2021: suppressed 14/2021-IT (R) dt 18.11.2021	21/2021-CT (Rate) dt 31.12.2021 [1.1.2022]: suppressed 14/2021-CT (R) dt 18.11.2021	(21/2021) FD55CSL 2021 dt 1.1.2022
22	01/2022-IT (Rate) dt 31.3.2022	01/2022-CT (Rate) dt 31.3.2022 [1.4.2022]	(01/2022) FD20CSL 2022 dt 31.3.2022
23	06/2022-IT (Rate) dt 13.7.2022	06/2022-CT (Rate) dt 13.7.2022 [18.7.2022]	(06/2022) FD20CSL 2022 dt 15.7.2022
	Will continue...		

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GOVERNMENT OF INDIA
Ministry of Finance, (Department of Revenue)
Notification No.1/2017-Integrated Tax (Rate)
Notification No.1/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

Notification No.1/2017-Integrtaed Tax (Rate) dt 28.6.2017

G.S.R.666(E). In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) [1](read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017)), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax of-

(i) 5 per cent. in respect of goods specified in Schedule I,
(ii) 12 per cent. in respect of goods specified in Schedule II,
(iii) 18 per cent. in respect of goods specified in Schedule III,
(iv) 28 per cent. in respect of goods specified in Schedule IV,
(v) 3 per cent. in respect of goods specified in Schedule V, [2]~~and~~
(vi) 0.25 per cent. in respect of goods specified in Schedule VI [3][, and]
(vii) [4][1.50 per cent in respect of goods specified in Schedule VII]

appended to this notification (hereinafter referred to as the said **Schedules**), that shall be levied on inter-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Notification No.1/2017-Central Tax (Rate) dt 28.6.2017

G.S.R.673(E). In exercise of the powers conferred by sub-section (1) of section 9 [5](and sub-section (5) of section 15) of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central tax of-

(i) 2.5 per cent. in respect of goods specified in Schedule I,
(ii) 6 per cent. in respect of goods specified in Schedule II,
(iii) 9 per cent. in respect of goods specified in Schedule III,
(iv) 14 per cent. in respect of goods specified in Schedule IV,
(v) 1.5 per cent. in respect of goods specified in Schedule V, [6]~~and~~
(vi) 0.125 per cent. in respect of goods specified in Schedule VI [7][, and]

[1] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R dt 31.12.2018
[2] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R dt 13.7.2022
[3] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R dt 13.7.2022
[4] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R dt 13.7.2022
[5] Inserted w.e.f. 1.1.2019 by N. No.24/2018-CT-R dt 31.12.2018
[6] Omitted w.e.f. 18.7.2022 by N. No.6/2022-CT-R dt 13.7.2022
[7] Inserted w.e.f. 18.7.2022 by N. No.6/2022-CT-R dt 13.7.2022

(vii) [8][0.75 per cent in respect of goods specified in Schedule VII]

appended to this notification (hereinafter referred to as the said **Schedules**), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

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Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
S. No.	Chap/Head/ Sub-head/Tariff item	Description of the Goods
[9]~~1~~	~~0303~~	~~Fish, frozen, excluding fish fillets and other fish meat of heading 0304~~
[10]1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] ~~and put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]~~ [11][, pre-packaged and labelled]
[12]~~2~~	~~0304~~	~~Fish fillets and other fish meat (whether or not minced), frozen~~
[13]2	~~0303, 0304, 0305, 0306, 0307, 0308~~ [14]*(0303, 0304, 0305, 0306, 0307, 0308, 0309)*	All goods [other than fresh or chilled] ~~and put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]~~ [15][, pre-packaged and labelled]
[16]~~3~~	~~0305~~	~~Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption~~
[17]4	~~0306~~	~~Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption~~
[18]~~5~~	~~0307~~	~~Molluses, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluses, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption~~
[19]~~6~~	~~0308~~	~~Aquatic invertebrates other than crustaceans and molluses, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluses, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluses, fit for human consumption~~
7	0401	Ultra-High Temperature (UHT) milk
8	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]

[8] Inserted w.e.f. 18.7.2022 by N. No.6/2022-CT-R dt 13.7.2022
[9] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[10] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[11] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[12] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[13] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[14] *Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[15] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[16] W.e.f. 1.7.2017 to 15.11.2017 & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[17] W.e.f. 1.7.2017 to 15.11.2017 & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[18] W.e.f. 1.7.2017 to 15.11.2017 & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[19] W.e.f. 1.7.2017 to 15.11.2017 & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
9	0403	~~Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa~~ [20](Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa)
[21]9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled
10	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11	0406	Chena or paneer ~~put up in unit container and bearing a registered brand name~~ [22](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]~~) [23][, pre-packaged and labelled]
12	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
13	0409	Natural honey, ~~put up in unit container and bearing a registered brand name~~ [24](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]~~) [25][, pre-packaged and labelled]
14	0410	~~Edible products of animal origin, not elsewhere specified or included~~ [26](Insects and other edible products of animal origin, not elsewhere specified or included)
15	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
16	0504	~~Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.~~ [27](All goods [other than fresh or chilled] ~~and put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE)~~ [28][, pre-packaged and labelled]
17	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
18	0507 [Except 0507 90]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.

[20] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[21] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[22] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[23] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[24] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[25] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[26] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[27] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[28] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
19	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
20	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
21	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
22	07	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
[29]~~23~~	~~0710~~	~~Vegetables (uncooked or cooked by steaming or boiling in water), frozen~~ [30](~~put up in unit container and,~~ (a) ~~bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE)~~
[31]~~24~~	~~0711~~	~~Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption~~
25	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [~~put up in unit container and bearing a registered brand name~~] [32](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE)~~] [33][, pre-packaged and labelled]
26	0714	~~Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets~~ [34](Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, ~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE)~~ [35][pre-packaged and labelled]
27	0801	~~Cashew nuts, whether or not shelled or peeled~~ [36]Cashew nuts, whether or not shelled or peeled, desiccated coconuts
28	0802	Dried areca nuts, whether or not shelled or peeled
29	~~0802~~ [37](0802, 0813)	Dried chestnuts (singhada), whether or not shelled or peeled
[38]29A	0802	Walnuts, whether or not shelled

[29] W.e.f. 1.7.2017 to 31.12.2018 & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[30] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[31] W.e.f. 1.7.2017 to 31.12.2018 & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[32] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[33] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[34] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[35] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[36] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[37] Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[38] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
30	08	Dried makhana, whether or not shelled or peeled [39](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE)~~ [40][, pre-packaged and labelled]
[41]30A	0804	Mangoes sliced, dried
31	0806	Grapes, dried, and raisins
32	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
33	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
[42]~~33A~~	~~0813~~	~~Tamarind, dried~~
34	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35	0901	~~Coffee, whether or not roasted or decaffeinated~~ [43]*(Coffee roasted, whether or not decaffeinated)* coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37	0903	Maté
38	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39	0905	Vanilla
40	0906	Cinnamon and cinnamon-tree flowers
41	0907	Cloves (whole fruit, cloves and stems)
42	0908	Nutmeg, mace and cardamoms
43	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45	10	All goods i.e. cereals, ~~put up in unit container and bearing a registered brand name~~ [44](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])~~ [45][, pre-packaged and labelled]
46	1001	Wheat and meslin ~~put up in unit container and bearing a registered brand name~~ [46](~~put up in unit container and,~~

[39] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[40] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[41] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[42] Inserted w.e.f. 22.9.2017 to 30.9.2019 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017 & omitted by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[43] *Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[44] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[45] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[46] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])~~ [47][, pre-packaged and labelled]
47	1002	Rye ~~put up in unit container and bearing a registered brand name~~ [48](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])~~ [49][, pre-packaged and labelled]
48	1003	Barley ~~put up in unit container and bearing a registered brand name~~ [50](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])~~ [51][, pre-packaged and labelled]
49	1004	Oats ~~put up in unit container and bearing a registered brand name~~ [52](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])~~ [53][, pre-packaged and labelled]
50	1005	Maize (corn) ~~put up in unit container and bearing a registered brand name~~ [54](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])~~ [55][, pre-packaged and labelled]
51	1006	Rice ~~put up in unit container and bearing a registered brand name~~ [56](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE])~~ [57][, pre-packaged and labelled]
52	1007	Grain sorghum ~~put up in unit container and bearing a registered brand name~~ [58](~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in~~

[47] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[48] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[49] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[50] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[51] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[52] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[53] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[54] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[55] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[56] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[57] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[58] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017

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(1)	(2)	(3)
		~~respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE)~~ [59][, pre-packaged and labelled]
53	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] ~~put up in unit container and bearing a registered brand name~~ [60]~~(put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE)~~ [61][, pre-packaged and labelled]
54	1101	Wheat or meslin flour ~~put up in unit container and bearing a registered brand name~~ [62]~~(put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE)~~ [63][, pre-packaged and labelled]
55	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. ~~put up in unit container and bearing a registered brand name~~ [64]~~(put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE)~~ [65][, pre-packaged and labelled]
56	1103	Cereal groats, meal and pellets, including suji and dalia, ~~put up in unit container and bearing a registered brand name~~ [66]~~(put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE)~~ [67][, pre-packaged and labelled]
57	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58	1105	Meal, powder, [68]*(Flour,)* flakes, granules and pellets of potatoes ~~put up in unit container and bearing a registered brand name~~ [69]~~(put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE)~~ [70][, pre-packaged and labelled]
59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split ~~1106 10 90~~ [71]*(0713)*], of sago or of roots

[59] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[60] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[61] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[62] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[63] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[64] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[65] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[66] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[67] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[68] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[69] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[70] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[71] *Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		or tubers of heading 0714 or of the products of Chapter 8, ~~put up in unit container and bearing a registered brand name~~ [72]^(~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]~~)^ [73][, pre-packaged and labelled]
[74]~~60~~	~~1106 10 10~~	~~Guar meal~~
61	~~1106 10 90~~ [75]0713	Guar gum refined split
62	1109 00 00	Wheat gluten, whether or not dried
63	12	All goods other than of seed quality
64	1201	Soya beans, whether or not broken other than of seed quality.
65	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
66	1203	Copra [76]~~(other than of seed quality)~~
67	1204	Linseed, whether or not broken other than of seed quality.
68	1205	Rape or colza seeds, whether or not broken other than of seed quality.
69	1206	Sunflower seeds, whether or not broken other than of seed quality
70	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
[77]71A	1209	Tamarind seeds meant for any use other than sowing
[78]~~72~~	~~1210~~	~~Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin~~
[79]72	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin
73	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included
75	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76	1301	Compounded asafoetida commonly known as heeng
[80]76A	13	Tamrind kernal powder

[72] ^Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[73] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[74] W.e.f. 1.7.2017 to 15.11.2017 & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[75] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[76] Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[77] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2011-CT-R dt 30.9.2021
[78] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[79] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[80] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

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(1)	(2)	(3)
77	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
[81]~~78~~	~~1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]~~	~~Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]~~
[82]78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]
[83]78A	1404 or 3305	Mehendi paste in cones
79	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
81	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
82	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
83	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87	1515	~~Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.~~ [84]Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
88	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
90	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91	1701	Beet sugar, cane sugar, [85](~~khandsari sugar~~)
[86]91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled
92	~~1702~~ [87]*(1702 or	~~Palmyra sugar~~

[81] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[82] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[83] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[84] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[85] Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[86] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[87] *Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
	1704)*	[88]^~~(Palmyra sugar, mishri, batasha, bura)~~^ [89]†(Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa)†
93	1801	Cocoa beans whole or broken, raw or roasted
94	1802	Cocoa shells, husks, skins and other cocoa waste
95	1803	Cocoa paste whether or not de-fatted
96	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
97	1902	Seviyan (vermicelli)
98	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
[90]98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled
99	1905	Pizza bread
[91]99A	1905 or 2106	Khakhra, plain chapatti or roti
100	1905 40 00	Rusks, toasted bread and similar toasted products
[92]*(100A	2106	Roasted Gram)* [93]^(, idli/dosa batter, chutney powder)^
101	2106 90	Sweetmeats
[94]101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form~~, other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]~~ [95][, other than those pre-packaged and labelled]
102	2201 90 10	Ice and snow
[96]102A	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)
103	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
[97]103A	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimps feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake]
[98]103B	2302	Rice bran (other than de-oiled rice bran)

[88] ^Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[89] †Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[90] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[91] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[92] *Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[93] ^Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[94] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[95] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[96] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[97] Inserted w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[98] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

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(1)	(2)	(3)
104	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
105	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil [99]([~~other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake~~])
106	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil [100]([~~other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake~~])
107	2306	~~Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305~~ [~~other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake~~ [101]*(~~other than cotton seed oil cake~~)*] [102]^(Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake)^
108	2307	Wine lees; argol
109	2401	Tobacco leaves
110	2502	Unroasted iron pyrites.
[103]~~111~~	~~2503 [except 2503 00 10]~~	~~Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as by-product in refining of crude oil]~~
[104]111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
112	2504	Natural graphite.
113	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.
114	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
115	2507	Kaolin and other kaolinic clays, whether or not calcined.
116	2508	Other clays (not including expanded clays of heading 6806), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
117	2509	Chalk
118	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
119	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
120	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
121	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
122	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.

[99] Omitted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[100] Omitted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[101] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[102] ^Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[103] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[104] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
123	~~2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]~~ [105](2515 [Except 2515 12 10, 2515 12 20, 2515 12 90] or 6802	~~Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]~~ Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use)
[106]123A	2515 11 00	Marble and travertine, crude or roughly trimmed
124	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
125	2516 11 00	Granite crude or roughly trimmed
126	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules chippings and powder of stones heading 2515 or 2516 whether or not heat treated.
127	2518	~~Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered~~ [107](Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered)
128	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
129	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
130	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
131	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
132	2524	Asbestos
133	2525	Mica, including splitting; mica waste.
134	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 [108]((calculated on dry weight))
136	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137	2530	Mineral substances not elsewhere specified or included.
[109]~~138~~	~~26 [other than 2619, 2620,~~	~~All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the~~

[105] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[106] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[107] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[108] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[109] W.e.f. 1.7.2017 by master notifications & omitted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
	~~2621]~~	~~manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]~~
139	2601	Iron ores and concentrates, including roasted iron pyrites
140	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
141	2603	Copper ores and concentrates.
142	2604	Nickel ores and concentrates.
143	2605	Cobalt ores and concentrates.
144	2606	Aluminium ores and concentrates.
145	2607	Lead ores and concentrates.
146	2608	Zinc ores and concentrates.
147	2609	Tin ores and concentrates.
[110]~~148~~	~~2610~~	~~Chromium ores and concentrates.~~
149	2611	Tungsten ores and concentrates.
150	2612	Uranium or thorium ores and concentrates.
151	2613	Molybdenum ores and concentrates.
152	2614	Titanium ores and concentrates.
153	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.
154	2616	Precious metal ores and concentrates.
155	2617	Other ores and concentrates
156	2618	Granulated slag (slag sand) from the manufacture of iron or steel
[111]156A	2621	Fly Ash
157	27	Bio-gas
158	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159	2702	Lignite, whether or not agglomerated, excluding jet
160	2703	Peat (including peat litter), whether or not agglomerated
161	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
[112]~~163~~	~~2706~~	~~Tar distilled from coal, from lignite or from peat~~
164	2710	~~Kerosene PDS~~ [113]*((a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST)* [114]^(iii. Marine Fuel 0.5% (FO))^

[110] W.e.f. 1.7.2017 to 30.9.2021 & omitted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[111] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[112] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[113] *Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[114] ^Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
165	2711 12 00, 2711 13 00, ~~2710 19 00~~ [115]*(2711 19 00)	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply [116]^(~~to household domestic consumers or~~)^ to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited. ***Author Note:*** *Consumers under NDEC include hospitals, hostels, supplies for mid-day meal schemes, government office canteens, messes of police, BSF, CISF besides that of defence establishments, the canteens run on cooperative basis, laboratories attached to schools, colleges and research institutes and charitable institutes.*
[117]165A	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers
166	28	Thorium oxalate
167	28	Enriched KBF4 (enriched potassium fluroborate)
168	28	Enriched elemental boron
169	28	Nuclear fuel
170	2805 11	Nuclear grade sodium
[118]170A	2809	Fertilizer grade phosphoric acid
171	2845	Heavy water and other nuclear fuels
172	2853	Compressed air
173	30	Insulin
174	3002, 3006	Animal or Human Blood Vaccines
175	30	Diagnostic kits for detection of all types of hepatitis
176	30	Desferrioxamine injection or deferiprone
177	30	Cyclosporin
178	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179	30	Oral re-hydration salts
180	~~30~~ [119](30 or any chapter)	Drugs or medicines including their salts and esters and diagnostic test kits, specified in **List 1** appended to this Schedule
181	30	Formulations manufactured from the bulk drugs specified in **List 2** appended to this Schedule
[120]181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
[121]181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes

[115] *Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[116] ^Omitted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[117] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[118] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[119] Read as w.e.f. 1.7.2017 by corrigendum dated 30.6.2017 of master notification
[120] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[121] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
182	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers ~~put up in unit containers and bearing a brand name~~ [122][, pre-packaged and labelled]
[123]182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
[124]182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
[125]182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
[126]182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers
183	32	Wattle extract, quebracho extract, chestnut extract
184	3202	Enzymatic preparations for pre-tanning
185	3307 41 00	~~Agarbatti~~ [127]*(~~Agarbatti, lobhan~~)* [128]^(Agarbatti, lobhan, dhoop batti, dhoop, sambrani)^
186	3402	Sulphonated castor oil, fish oil or sperm oil
[129]~~186A~~	~~3826~~	~~Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel~~
[130]186A	3816	Dolomite ramming mix
[131]186B	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel
[132]~~187~~	~~3605 00 10~~	~~Handmade safety matches~~ ~~**Explanation**. For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely:~~ (i) ~~frame filling;~~ (ii) ~~dipping of splints in the composition for match heads;~~ (iii) ~~filling of boxes with matches;~~ (iv) ~~pasting of labels on match boxes, veneers or cardboards;~~ (v) ~~packaging~~
[133]~~187A~~	~~3915~~	~~Waste, parings or scrap, of plastics~~
188	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
[134]188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)
[135]~~189~~	~~4016~~	~~Toy balloons made of natural rubber latex~~

[122] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[123] Inserted w.e.f. 1.7.2017 by N. No.16/2017-IT-R|18/2017-CT-R dt 30.6.2017
[124] Inserted w.e.f. 1.7.2017 by N. No.16/2017-IT-R|18/2017-CT-R dt 30.6.2017
[125] Inserted w.e.f. 1.7.2017 by N. No.16/2017-IT-R|18/2017-CT-R dt 30.6.2017
[126] Inserted w.e.f. 1.7.2017 by N. No.16/2017-IT-R|18/2017-CT-R dt 30.6.2017
[127] *Read as w.e.f. 1.7.2017 by corrigendum dated 30.6.2017 of master notification
[128] ^Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[129] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted into new entry
[130] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[131] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[132] W.e.f. 1.7.2017 to 31.3.2020 & omitted w.e.f. 1.4.2020 by N. No.3/2020-IT-R|3/2020-CT-R dt 25.3.2020
[133] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017 & omitted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[134] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[135] W.e.f. 1.7.2017 to 14.11.2017 by master notification

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[136]189	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft
190	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws
191	4016	Erasers
[137]191A	4017	Waste or scrap of hard rubber
192	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
193	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
194	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
[138]* [139]~~197A~~	~~4107~~	~~Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114~~
[140]* [141]~~197B~~	~~4112~~	~~Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114~~
[142]* [143]~~197C~~	~~4113~~	~~Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114~~
[144]* [145]~~197D~~	~~4114~~	~~Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather~~
[146]* [147]~~197E~~	~~4115~~	~~Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour~~
198	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
[148]*~~(198A~~	~~4601, 4602~~	~~Grass, leaf or reed or fibre products, including mats, pouches, wallets~~)* [149]†([150]^~~(Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork~~)^)†

[136] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[137] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[138] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[139] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[140] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[141] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[142] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[143] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[144] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[145] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[146] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[147] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[148] *Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[149] †Read as: substituted for inserted vide corrigendum dated 1.2.2018 for N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018 & later re-numbered as 198AA
[150] ^Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[151]198A	4501	Natural cork, raw or simply prepared
[152]198AA	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
[153]198B	4707	Recovered waste or scrap of paper or paperboard
199	4801	Newsprint, in rolls or sheets
200	4823	~~Kites~~ [154]kites, paper mache articles
201	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
[155]~~201A~~	~~4907~~	~~Duty Credit Scrips~~
202	5004 to 5006	Silk yarn
203	5007	Woven fabrics of silk or of silk waste
204	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
205	5105	Wool and fine or coarse animal hair, carded or combed
206	5106 to 5110	Yarn of wool or of animal hair
207	5111 to 5113	Woven fabrics of wool or of animal hair
208	5201 to 5203	Cotton and Cotton waste
209	5204	Cotton sewing thread, whether or not put up for retail sale
210	5205 to 5207	Cotton yarn [other than khadi yarn]
211	5208 to 5212	Woven fabrics of cotton
212	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
213	5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
214	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
215	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn [156](, including coir pith compost ~~put up in unit container and bearing a brand name~~ [157][, pre-packaged and labelled])
216	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
217	5407, 5408	Woven fabrics of manmade textile materials
218	5512 to 5516	Woven fabrics of manmade staple fibres

[151] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[152] Re-numbered w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[153] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[154] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[155] Inserted w.e.f. 22.9.2017 to 13.10.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017 & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[156] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[157] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[158]218A	5605 00 10	Real zari thread (gold) and silver thread, combined with textile thread
[159]218B	5607	Jute twine, coir cordage or ropes
[160]218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
[161]218D	5609	Products of coir
219	~~5705~~ [162]*(5702, 5703, 5705)*	~~Coir mats, matting and floor covering~~ [163]^(Coir mats, matting, floor covering and handloom durries)^
[164]*(219A	5801	~~Corduroy fabrics)~~* [165]†(~~Corduroy fabrics, velvet fabrics~~)† [166]^(all goods)^
[167]219AA	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
[168]219B	5808	Saree fall
220	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab,~~ saima~~ [169]*(salma)*, dabka, chumki, ~~gotasitara~~ [170]^(gota, sitara)^, naqsi, kora, glass beads, badla, ~~glzal~~ [171]†(gizai)†
221	60	Knitted or crocheted fabrics [All goods]
222	~~61~~ [172](61 or 6501 or~~-~~6505	~~Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs.1000 per piece~~ Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs.1000 per piece)
223	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs.1000 per piece
[173]~~224~~	~~63~~	~~Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs.1000 per piece~~
[174]*(224	~~63 [other than 6309]~~ [175]^(~~63 [other than 6305 32 00, 6309~~)^ [176]†(63 [other than 6305 32 00, 6305 33 00,	Other made up textile articles, sets, of sale value not exceeding Rs.1000 per piece)*

[158] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[159] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[160] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[161] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[162] *Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[163] ^Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[164] *Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[165] †Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[166] ^Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[167] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[168] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[169] *Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[170] ^Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[171] †Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[172] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[173] W.e.f. 1.7.2017 to 14.11.2017 by master notification & later substituted
[174] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[175] ^Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[176] †Substituted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
	6309])†	
[177]*(224A	~~6309~~ [178]†([179]^(6309 or 6310)^)†	Worn clothing and other worn articles; rags)*
[180]225	64	~~Footwear having a retail sale price not exceeding Rs.500~~ [181]*(~~1000~~)* ~~per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.~~ [182]^(~~Footwear of sale value not exceeding Rs.1000 per pair~~)^
[183]~~225A~~	~~6815~~	~~Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content~~
[184]225A	6602 00 00	Walking-sticks including seat sticks
[185]~~225B~~	~~6815~~	~~Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks~~
[186]~~226~~	~~6901 00 10~~	~~Bricks of fossil meals or similar siliceous earths~~
[187]~~227~~	~~6904 10 00~~	~~Building bricks~~
[188]~~228~~	~~6905 10 00~~	~~Earthen or roofing tiles~~
[189]228A	7001	Cullet or other waste or scrap of glass
229	7018	Glass beads
[190]~~230~~	~~84~~	~~Pawan Chakki that is Air Based Atta Chakki~~
[191]230A	8407 10 00, 8411	Aircraft engines
231	8413, 8413 91	Hand pumps and parts thereof
[192]~~232~~	~~8419 19~~ [193](~~8419 12~~)	~~Solar water heater and system~~
[194]~~233~~	~~8437~~	~~Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof~~
[195]~~234~~	~~84 or 85~~ [196]*(~~84, 85 or 94~~)*	~~Following renewable energy devices & parts for their manufacture~~ ~~(a) Bio gas plant~~ ~~(b) Solar power based devices~~ ~~(c) Solar power generating system~~ ~~(d) Wind mills, Wind Operated Electricity Generator (WOEG)~~

[177] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[178] †Read as w.e.f. 25.1.2018 by corrigendum dated 1.2.2018 of N. No.7/2017-IT-R|6/2018-CT-R dt 25.1.2018
[179] ^Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[180] Omitted w.e.f. 1.1.2022 by N. No.21/2021-IT-R|21/2021-CT-R dt 31.12.2021
[181] *Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[182] ^Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[183] Inserted w.e.f. 15.11.2017 to 31.12.2018 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[184] Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[185] Substituted w.e.f. 1.1.2019 to 31.3.2022 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018 & later omitted by 1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[186] W.e.f. 1.7.2017 to 31.3.2022 & omitted by 1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[187] W.e.f. 1.7.2017 to 31.3.2022 & omitted by 1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[188] W.e.f. 1.7.2017 to 31.3.2022 & omitted by 1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[189] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[190] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[191] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[192] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[193] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[194] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[195] Omitted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[196] *Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		~~(e) Waste to energy plants/devices~~ ~~(f) Solar lantern/solar lamp~~ ~~(g) Ocean waves/tidal waves energy devices/plants~~ [197]^(~~(h) Photo voltaic cells, whether or not assembled in modules or made up into panels~~)^ [198]†(**Explanation**: ~~If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S.No.38 of the Table mentioned in the Notification No.8/2017 Integrated Tax (Rate), dated 28th June, 2017 [G.S.R.683(E)], the value of~~ **supply of goods** ~~for the purposes of this entry shall be deemed as~~ **seventy per cent**. ~~of the gross consideration charged for all such supplies, and the remaining~~ **thirty per cent.** ~~of the gross consideration charged shall be deemed as value of the said~~ **taxable service**.)†
[199]* [200](~~234A~~	~~84 or 85~~	~~E-waste~~ ~~Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R.338(E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational~~)* [201]†(~~E-Waste~~ ~~**Explanation:** For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R.338(E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer~~)†
[202]234B	8504	Charger or charging station for Electrically operated vehicles
[203]* [204]~~234C~~	~~8509~~	~~Wet grinder consisting of stone as grinder~~
[205](~~235~~	~~8601~~	~~Rail locomotives powered from an external source of electricity or by electric accumulators~~
[206]~~236~~	~~8602~~	~~Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof~~
[207]~~237~~	~~8603~~	~~Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604~~
[208]~~238~~	~~8604~~	~~Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)~~
[209]~~239~~	~~8605~~	~~Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)~~
[210]~~240~~	~~8606~~	~~Railway or tramway goods vans and wagons, not self-propelled~~
[211]~~241~~	~~8607~~	~~Parts of railway or tramway locomotives or rolling stock; such as Bogies, bissel bogies, axles and wheels, and parts thereof~~

[197] ^Inserted w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[198] †Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[199] *Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[200] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[201] †Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[202] Inserted w.e.f. 1.8.2019 by N. No.12/2019-IT-R|12/2019-CT-R dt 31.7.2019
[203] *Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[204] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[205] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[206] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[207] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[208] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[209] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[210] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[211] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[212]~~242~~	~~8608~~	~~Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing~~
[213]242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. **Explanation**.- For the purposes of this entry, **"Electrically operated vehicles"** means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles.
243	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
[214]~~243A~~	~~88 or any other chapter~~	~~Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads~~
[215]243A	8714 20	Parts and accessories of carriage for disabled persons
[216]243B	88 or any other Chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads
[217]~~244~~	~~8802~~	~~Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.~~
[218]244	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use
245	~~8803~~ [219](8807	~~Parts of goods of heading 8802~~ Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III))
246	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
247	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
248	8904	Tugs and pusher craft
249	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
250	8906	Other vessels, including warships and lifeboats other than rowing boats
251	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
252	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
253	90	Coronary stents and coronary stent systems for use with cardiac catheters
254	90 or any other Chapter	Artificial kidney
255	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
[220]255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]

[212] W.e.f. 1.7.2017 to 30.9.2019 by master notification & omitted by 14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[213] Inserted w.e.f. 1.8.2019 by N. No.12/2019-IT-R|12/2019-CT-R dt 31.7.2019
[214] Inserted w.e.f. 25.1.2018 to 31.12.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018 later re-numbered as 243B
[215] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[216] S. No.243A re-numbered as 243B w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[217] W.e.f. 1.7.2017 to 31.12.2021 by master notification & later substituted
[218] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[219] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[220] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
256	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Braillers; and (vi) Artificial limb
257	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in **List 3** appended to this Schedule
[221]257A	9404	Cotton quilts of sale value not exceeding Rs.1000 per piece
[222]257B	9401 10 00	Aircraft seats
258	~~9405 50 31~~ [223](9405)	Kerosene pressure lantern
259	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles
[224]~~259A~~	~~9601~~	~~Worked corals other than articles of coral~~
[225]*(259A	~~4016 or 9503~~ [226]^(9503)^	Toy balloons made of natural rubber latex)*
[227]259B	9507	Fishing hooks
[228]259C	9601	Worked corals other than articles of coral
[229]~~260~~	~~9603 10 00~~	~~Broomsticks~~
[230]260	9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]
261	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262	9705	Numismatic coins
263	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at **S. No.180** above and Formulations specified at **S. No.181** above, intended for personal use.
[231]263A	Any chapter	Rosaries, prayer beads or Hawan samagri
[232]*(264	Any chapter	~~Biomass briquettes~~)* [233](Biomass briquettes or solid bio fuel pellets)

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[221] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[222] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[223] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[224] Inserted w.e.f. 22.9.2017 to 14.11.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017 & later substituted
[225] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[226] ^Substituted w.e.f. 2.6.2021 by N. No.1/2021-IT-R|1/2021-CT-R dt 2.6.2021
[227] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[228] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[229] W.e.f. 1.7.2017 to 21.9.2017 by master notification & later substituted
[230] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[231] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[232] *Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[233] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018

List 1 (See S. No.180 of the Schedule-I)	
S. No.	Drugs or medicines including their salts and esters and diagnostic test kits
1	Amikacin
2	Amphotericin-B
3	Amrinone
4	Aprotinin
5	Baclofen
6	Bleomycin
7	Busulphan
8	BCG vaccine, Iopromide, Iotrolan
9	Chlorambucil
10	Chorionic Gonadotrophin
11	Clindamycin
12	Cyclophosphamide
13	Dactinomycin
14	Daunorubicin
15	Desferrioxamine
16	Dimercaprol
17	Disopyramide phosphate
18	Dopamine
19	Eptifibatide
20	Glucagon
21	Hydroxyurea
22	Isoprenaline
23	Isoflurane
24	Lactulose
25	Lomustine
26	Latanoprost
27	Melphalan
28	Mesna
29	Methotrexate
30	MMR (Measles, mumps and rubella) vaccine
31	Mustin Hydrochloride
32	Pancuronium Bromide
33	Praziquantel
34	Protamine
35	Quinidine
36	Sodium Cromoglycate spin caps and cartridges
37	Sodium Hyalauronatesterile 1% and 1.4% solution

List 1 (See S. No.180 of the Schedule-I)	
S. No.	Drugs or medicines including their salts and esters and diagnostic test kits
38	Somatostatin
39	Strontium Chloride (85Sr.)
40	Thioguanine
41	Tobramycin
42	TetanusImmunoglobin
43	Typhoid Vaccines: (a) VI Antigen of Salmonella Typhi, and (b) Ty2la cells and attenuated non-pathogenic strains of S. Typhi
44	Tretinoin
45	Tribavirin/Ribavirin
46	Urokinase
47	Ursodeoxycholic Acid
48	Vancomycin
49	Vasopressin
50	Vecuronium Bromide
51	Zidovudine
52	5-Fluorouracil
53	Pegulated Liposomal Doxorubicin Hydrochloride injection
54	Ketoanalogue preparation of essential amino acids
55	Pergolide
56	Kit for bedside assay of Troponin-T
57	Solution for storing, transporting, flushing donor organs for transplant
58	Miltefosine
59	Milrinone Lactate
60	Methoxy Isobutile Isonitrile (MIBI)
61	Hemophilus Influenzae Type b Vaccine
62	Mycophenolate Sodium
63	Verteporfin
64	Daclizumab
65	Ganciclovir
66	Drotrecoginalfa (activated)
67	Eptacogalfa activated recombinant coagulation factor VIIa
68	Muromonab CD3
69	Japanese encephalitis vaccine
70	Valganciclovir
71	Low molecular weight heparin
72	Efavirenz
73	Emtricitabine;

List 1 (See S. No.180 of the Schedule-I)	
S. No.	Drugs or medicines including their salts and esters and diagnostic test kits
74	Azathioprine;
75	Antinomycin D;
76	Cytosine Arabinoside (Cytarabine);
77	Vinblastine Sulphate
78	Vincristine;
79	Eurocollins Solution;
80	Everolimus tablets/dispersible tablets;
81	Poractant alfa
82	Troponin-I whole blood test kit;
83	Blower/mister kit for beating heart surgery
84	Fluoro Enzyme Immunoassay Diagnostic kits.
85	Tablet Telbivudine
86	Injection Exenatide
87	DTaP-IPV-Hibor PRP-T combined Vaccine
88	Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)
89	Injection Thyrotropin Alfa
90	Injection Omalizumab.
91	Abatacept
92	Daptomycin
93	Entacevir
94	Fondaparinux Sodium
95	Influenza Vaccine
96	Ixabepilone
97	Lapatinib
98	Pegaptanib Sodium injection
99	Suntinib Malate
100	Tocilizumab
101	Agalsidase Beta
102	Anidulafungin
103	Capsofungin acetate
104	Desflurane USP
105	Heamostatic Matrix with Gelatin and human Thrombin
106	Imiglucerase
107	Maraviroc
108	Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
109	Sorafenib tosylate
110	Varenciline tartrate

List 1 (See S. No.180 of the Schedule-I)	
S. No.	Drugs or medicines including their salts and esters and diagnostic test kits
111	90 Yttrium
112	Nilotinib
113	Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
114	Micafungin sodium for injection
115	Bevacizumab
116	Raltegravir potassium
117	Rotavirus Vaccine (Live Oral Pentavalent)
118	Pneumococcal Polysaccharide Vaccine
119	Temsirolimus Concentrate for infusion for injection
120	Natalizumab
121	Octreotide
122	Somatropin
123	Aurothiomalate Sodium
124	Asparaginase
125	Agglutinating Sera
126	Anti-Diphtheria Normal Human Immunoglobulin
127	Anti-human lymophocyte immunoglobulin IV
128	Anti-human thymocyte immunoglobulin IV
129	Anti-Pertussis Normal Human Immunoglobulin
130	Anti-Plague serum
131	Anti-Pseudomonas Normal Human Immunoglobulin
132	Basiliximab
133	Beractant Intra-tracheal Suspension
134	Blood group sera
135	Botulinum Toxin Type A
136	Burn therapy dressing soaked in gel
137	Bovine Thrombin for invitro test for diagnosis in Hemorrhagic disorders
138	Bovine Albumin
139	Bretyleum Tossylate
140	Calcium Disodium Edetate
141	Carmustine
142	Cesium Tubes
143	Calcium folinate
144	Cholestyramine
145	Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
146	Cobalt-60

List 1 (See S. No.180 of the Schedule-I)	
S. No.	Drugs or medicines including their salts and esters and diagnostic test kits
147	Corticotrophin
148	Cyanamide
149	Diagnostic Agent for Detection of Hepatitis B Antigen
150	Diagnostic kits for detection of HIV antibodies
151	Diphtheria Antitoxin sera
152	Diazoxide
153	Edrophonium
154	Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
155	Epirubicin
156	Fibrinogen
157	Floxuridine
158	Flucytosin
159	Flecainide
160	Fludarabine Phosphate
161	Foetal Bovine Serum (FBS)
162	Gadolinium DTPA Dimeglumine
163	Gallium Citrate
164	Gasgangrene Anti-Toxin Serum
165	Goserlin Acetate
166	Hepatitis B Immunoglobulin
167	Hexamethylmelamine
168	Hydralazine
169	Idarubicine
170	Idoxuridine
171	Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
172	Inactivated rabies vaccine [Human diploid cell]
173	Inactivated rabies vaccine [Vero-cell]
174	Intravenous amino acids
175	Intravenous Fat Emulsion
176	Iopamidol
177	Iohexol (a) Indium (III) inbleomycin (b) Indium113 Sterile generator and elution accessories (c) Indium113 in brain scanning kit (d) Indium113 in liver scanning kit
178	Iscador, CLIA diagnostic kits
179	Levodopa with benserazine
180	Lenograstim

List 1 (See S. No.180 of the Schedule-I)	
S. No.	Drugs or medicines including their salts and esters and diagnostic test kits
181	Meningococcoal A and C combined vaccine with diluant solvent
182	Methicillin
183	Metrizamide Inj with diluent
184	Monocomponent insulins
185	Mycophenolate Mofetil
186	Normal Human plasma
187	Normal Human immunoglobulin
188	Nuclear magnetic resonance contrast agent
189	Normal Human serum Albumin
190	Penicillamine
191	Pentamidine
192	Penicillinase
193	Poliomyelitis vaccine (inactivated and live)
194	Potassium Aminobenzoate
195	Porcine Insulin Zinc Suspension
196	Prednimustine
197	Porcine and Bovine insulin
198	Purified Chick Embryo Cell Rabies Vaccine
199	Pyridostigmine
200	Pneumocystis carinii I F kits
201	Prostaglandin E1 (PGE1)
202	Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
203	Radioisotope TI 201 (a) Rabbit brains thromboplastin for PT test (b) Reagent for PT test (c) Human Thrombin for TT tests
204	Rabies immune globulin of equine origin
205	Sevoflurane
206	Recuronium Bromide
207	Septopal beads and chains
208	Sodium Arsenate
209	Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
210	Solution of Nucleotides and Nucleosides
211	Specific Desensitizing Vaccine
212	Sterile Absorbable Haemostat for control of surgical vessel bleeding
213	Strontium SR-89 Chloride
214	Suxamethonium Chloride
215	Selenium-75

List 1 (See S. No.180 of the Schedule-I)	
S. No.	Drugs or medicines including their salts and esters and diagnostic test kits
216	Teicoplanin
217	Tetrofosmin
218	Ticarcillin
219	Tranexamic Acid
220	Tocainide
221	Tri-iodothyronine
222	Triethylene Tetramine
223	Thrombokinase
224	Teniposide
225	Trans-1-diamino cyclohexane Oxalatoplatinum
226	Ticarcillin Disodium and Potayssium Clavulanate combination
227	Vindesin Sulphate
228	X-ray diagnostic agents, the following:- (a) Propylidone (b) Ethyliodophenylundecylate (c) Iodipammide methyl glucamine (d) Lipidollutra fluid (e) Patentblue (f) Zalcitabine
229	Zoledronic Acid
230	Anti-Hemophilic Factors Concentrate (VIII and IX)
[234]231	Diethylcarbamazine
[235]232	Pembrolizumab (Keytruda)

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[234] Inserted w.e.f. 2.6.2021 by N. No.1/2021-IT-R|1/2021-CT-R dt 2.6.2021
[235] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021

List 2 (See S. No.181 of the Schedule-I)
List of Formulations manufactured from the bulk drugs

(1) Streptomycin
(2) Isoniazid
(3) Thiacetazone
(4) Ethambutol
(5) Sodium PAS
(6) Pyrazinamide
(7) Dapsone
(8) Clo-fazamine
(9) Tetracycline Hydrochloride
(10) Pilocarpine
(11) Hydrocortisone
(12) Idoxuridine
(13) Acetazolamide
(14) Atro-pine
(15) Homatroprn
(16) Chloroquine
(17) Amodiaquine
(18) Quinine
(19) Pyrimethamine
(20) Sulfametho pyrazine
(21) Diethyl Carbamazine
(22) Arteether or formulation of artemisinin.

XXXXX

List 3 (See S. No.257 of the Schedule-I)	
Assistive devices, rehabilitation aids and other goods for disabled	
(A)	(1) Braille writers and braille writing instruments (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers (3) Canes, Electronic aids like the Sonic Guide (4) Optical, Environmental Sensors (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spare Wheels (7) Electronic measuring equipment, such as callipers, micrometres, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks (8) Drafting, Drawing aids, tactile displays (9) Specially adapted clocks and watches
(B)	[236]~~(1) Orthopaedic appliances falling under heading No.90.21 of the First Schedule~~ (2) Wheel chairs falling under heading No.87.13 of the First Schedule [237]((3) Retro fitment kits for vehicles used by the disabled)
(C)	Artificial electronic larynx and spares thereof
(D)	Artificial electronic ear (Cochlear implant)
(E)	(1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines (3) Braille paper (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind (7) Assistive listening devices, audiometers (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

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[236] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[237] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
S. No.	Chap/Head/ Sub-head/ Tariff item	Description of the Goods
1	0101 21 00, 0101 29	Live horses
**[1]~~2~~	~~0202~~	~~Meat of bovine animals, frozen and put up in unit containers~~
~~3~~	~~0203~~	~~Meat of swine, frozen and put up in unit containers~~
~~4~~	~~0204~~	~~Meat of sheep or goats, frozen and put up in unit containers~~
~~5~~	~~0205~~	~~Meat of horses, asses, mules or hinnies, frozen and put up in unit containers~~
~~6~~	~~0206~~	~~Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers~~
~~7~~	~~0207~~	~~Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers~~
~~8~~	~~0208~~	~~Other meat and edible meat offal, frozen and put up in unit containers~~
~~9~~	~~0209~~	~~Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers~~
~~10~~	~~0209~~	~~Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers~~)**
[2]~~11~~	~~0210~~	~~Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers~~
[3]11	0402 91 10, 0402 99 20	condensed milk
12	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13	0406	Cheese
14	0801	Brazil nuts, dried, whether or not shelled or peeled [4]([5]~~(and desiccated coconuts)~~)
15	0802	~~Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Coryius spp.),~~ [6]*(~~walnuts~~,)* ~~Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]~~ [7]^(Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts])^
16	0804	~~Dates~~ [8](~~Dates (soft or hard)~~, ~~figs, pineapples, avocados, guavas, mangoes and mangosteens, dried~~ [9](Dates (soft or hard), figs, pineapples, avocados, guavas [10][, mangoes (other than mangoes sliced, dried)] and mangosteens, dried)
[11]16A	0805	Citrus fruit, such as oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grape fruits, including pomelos, Lemons (citrus Limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried

[1] **W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[2] W.e.f. 1.7.2017 to 15.11.2017 by master notification & later substituted by new entry
[3] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[4] Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[5] Inserted w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[6] *Omitted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[7] ^Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[8] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[9] Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[10] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[11] Inserted w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
17	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or ~~dried fruits of Chapter 8~~ [12]*(~~dried fruits of Chapter 8 [other than tamarind, dried]~~)* [13]^(dried fruits of Chapter 8 [other than tamarind and dried chestnuts (singhada) whether or not shelled or peeled])^
18	1108	Starches; inulin
19	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
21	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25	1516	~~Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.~~ [14]Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
26	1517	~~Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516~~ [15]Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
27	1518	~~Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included~~ [16]Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included
28	1601	~~Sausages and similar products, of meat, meat offal or blood; food preparations based on these products~~ [17]entry "Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
29	1602	~~Other prepared or preserved meat, meat offal or blood~~ [18]Other prepared or preserved meat, meat offal, blood or insects
30	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
31	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved

[12] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[13] ^Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[14] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[15] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[16] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[17] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[18] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[19]32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
[20]32AA	1704	Sugar boiled confectionery
[21]32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared[6-I]
33	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
35	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
36	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
39	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
41	2009	~~Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.~~ [22]Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
[23]41A	2009 89 90	Tender coconut water ~~put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ ~~(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]~~ [24][, pre-packaged and labelled]
42	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43	2102	~~Yeasts and prepared baking powders~~ [25]Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
[26]44	~~2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]~~	~~Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning~~
[27]44	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings

[19] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[20] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[21] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[22] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[23] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[24] Substitute w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[25] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[26] W.e.f. 1.7.2017 to 15.11.2017 by master notification & later substituted
[27] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
45	2106	~~Texturized vegetable proteins (soya bari) and Bari made of pulses including mungodi~~ [28]*(Texturized vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, [29]^(~~including idli/dosa batter~~)^)*
46	2106 90	~~Namkeens, bhujia, mixture, chabena and similar edible preparations in~~ ~~ready for consumption form~~ [30]*(~~ready for consumption form (other than roasted gram)~~)* [31]^(Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], ~~put up in unit container and,~~ (a) ~~bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]~~)^ [32][, pre-packaged and labelled]
[33]46A	2106 90 91	Diabetic foods
[34]46B	2201	Drinking water packed in 20 litres bottles
47	~~2202 90 10~~ [35](2202 99 10)	Soya milk drinks
48	~~2202 90 20~~ [36](2202 99 20)	Fruit pulp or fruit juice based drinks
[37]49	~~2202 90 90~~ [38](~~2202 99 90~~)	~~Tender coconut water~~ ~~put up in unit container and bearing a registered brand name~~ [39](~~put up in unit container and, (a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]~~)
50	~~2202 90 30~~ [40](2202 99 30)	Beverages containing milk
51	2515 12 10	Marble and travertine blocks
52	2516	Granite blocks
53	28	Anaesthetics
54	28	Potassium Iodate
55	28	Steam
56	~~28~~ [41](28 or 38)	Micronutrients, which are covered under ~~serial number 1(f)~~ [42](serial number 1(g)) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985

[28] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[29] ^Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[30] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[31] ^Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[32] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[33] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[34] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[35] Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[36] Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[37] Omitted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[38] Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[39] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[40] Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[41] Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[42] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
57	2801 20	Iodine
[43]57A	2804 40 10	Medical grade oxygen
[44]*([45](~~57 B~~	~~2809~~	~~Fertilizer grade phosphoric acid~~))*
58	2847	Medicinal grade hydrogen peroxide
59	~~29~~ [46](29 or 3808 93)	Gibberellic acid
60	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
61	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvaedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
64	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
65	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives [47][and Ostomy appliances]]
[48](~~66~~	**	**
~~67~~	**	**
~~68~~	**	**
~~69~~	**	**)
[49]~~70~~	~~3215~~	~~Fountain pen ink~~
[50]* [51]~~70~~	~~3215~~	~~All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink~~

[43] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[44] *Omitted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[45] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[46] Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[47] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[48] Never come into force hence deleted w.e.f. 30.6.2017 by N. No.16/2017-IT-R|18/2017-CT-R dt 30.6.2017
[49] W.e.f. 1.7.2017 to 15.11.2017 by master notification & later Substituted
[50] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[51] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[52]~~71~~	~~3215~~	~~Ball pen ink~~
72	3306 10 10	Tooth powder
73	3307 41 00	Odoriferous preparations which operate by burning [other than ~~agarbattis~~ [53]*(agarbattis, lobhan, dhoop batti, dhoop, sambhrani)*]
74	29, 30, ~~3302~~ [54](3301)	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated/de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil
75	3406	Candles, tapers and the like
[55]75A	3605 00 10	All goods
76	3701	Photographic plates and film for x-ray for medical use
77	3705	Photographic plates and films, exposed and developed, other than cinematographic film
78	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.
[56]78A	3808	The following Bio-pesticides, namely– 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluoresens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogan
79	3818	Silicon wafers
80	3822	All diagnostic kits and reagents
[57]*(80A	3826	~~Bio-diesel~~)* [58]^(Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel))^
[59]~~(80AA~~	~~3923 or 6305~~	~~Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods~~)
81	3926	Feeding bottles
82	3926	Plastic beads
83	4007	Latex Rubber Thread
84	4014	Nipples of feeding bottles

[52] Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[53] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[54] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[55] Inserted w.e.f. 1.4.2020 by N. No.3/2020-IT-R|3/2020-CT-R dt 25.3.2020
[56] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[57] *Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[58] ^Substituted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[59] Inserted w.e.f. 1.10.2019 to 30.12.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019 & omitted w.e.f. 1.1.2020 by N. No.26/2019-IT-R|27/2019-CT-R dt 30.12.2019

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
85	4015	Surgical rubber gloves or medical examination rubber gloves
[60]85A	4016	Rubber bands
[61]85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
[62]85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
[63]85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
[64]85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
[65]85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
[66]**(~~86~~	~~4107~~	~~Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114~~
~~87~~	~~4112~~	~~Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114~~
~~88~~	~~4113~~	~~Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114~~)**
[67]~~89~~	~~4114~~	~~Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather~~
[68]89	4202 22 20	Hand bags and shopping bags, of cotton
[69]~~90~~	~~4115~~	~~Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour~~
[70]90	4202 22 30	Hand bags and shopping bags, of jute
91	4203	Gloves specially designed for use in sports
92	44 or any Chapter	The following goods, namely:- a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues

[60] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[61] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[62] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[63] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[64] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[65] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[66] **W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[67] W.e.f. 1.7.2017 to 15.11.2017 by master notification & substituted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[68] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[69] W.e.f. 1.7.2017 to 15.11.2017 by master notification & substituted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[70] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
[71]92A	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
93	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like
94	4405	Wood wool; wood flour
95	4406	Railway or tramway sleepers (cross-ties) of wood
96	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
[72]96A	4409	Bamboo flooring
97	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
98	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
99	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
[73]~~99A~~	~~4419~~	~~Tableware and Kitchenware of wood~~
[74]99A	4418	Bamboo wood building joinery
[75]99B	4419	Tableware and Kitchenware of wood
100	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
[76]101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
[77]101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
[78]101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
[79]~~102~~	~~4501~~	~~Natural cork, raw or simply prepared~~
[80]*(~~103~~	~~4601~~	~~Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials~~
~~104~~	~~4602~~	~~Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah~~)*

[71] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[72] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[73] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017 & later new entries inserted
[74] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[75] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[76] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[77] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[78] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[79] W.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[80] *W.e.f. 1.7.2017 to 25.1.2018 by master notification & omitted by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

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(1)	(2)	(3)
105	4701	Mechanical wood pulp
106	4702	Chemical wood pulp, dissolving grades
107	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108	4704	Chemical wood pulp, sulphite, other than dissolving grades
109	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
110	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
[81]~~111~~	~~4707~~	~~Recovered (waste and scrap) paper or paperboard~~
112	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
115	4806 20 00	Greaseproof papers
116	4806 40 10	Glassine papers
117	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
118	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
119	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-colored, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size
[82]~~120~~	~~4811~~	~~Aseptic packaging paper~~
121	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
[83]~~122~~	~~4819~~	~~Cartons, boxes and cases of corrugated paper or paper board~~
123	4820	Exercise book, graph book, & laboratory note book and notebooks
124	4823	Paper pulp moulded trays
125	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
[84]125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
[85]~~126~~	~~4904 00 00~~	~~Music, printed or in manuscript, whether or not bound or illustrated~~
[86]~~127~~	~~4906 00 00~~	~~Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing~~

[81] W.e.f. 1.7.2017 to 12.10.2017 by master notification & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[82] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[83] W.e.f. 1.7.2017 to 30.9.2021 by master notification & omitted by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[84] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[85] W.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[86] W.e.f. 1.7.2017 to 30.9.2021 by master notification & omitted by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
128	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and ~~similar documents of title~~ [87](similar documents of title [other than Duty Credit Scrips])
129	4908	Transfers (decalcomanias)
130	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
131	4910	Calendars of any kind, printed, including calendar blocks
[88]~~132~~	~~4911~~	~~Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices~~
[89]132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
[90]132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
[91]132C	5508	Sewing thread of manmade staple fibres
[92]132D	5509, 5510, 5511	Yarn of manmade staple fibres
133	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool [93]([except cigarette filter rods])
134	5602	Felt, whether or not impregnated, coated, covered or laminated
135	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
136	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
137	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; [94](~~such as Real zari thread (gold) and silver thread, combined with textile thread,~~) Imitation zari thread
138	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
139	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [95]([other than jute twine, coir cordage or ropes])
[96]~~140~~	~~5608~~	~~Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials~~
141	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [97]([other than products of coir])
142	5701	Carpets and other textile floor coverings, knotted, whether or not made up

[87] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[88] W.e.f. 1.7.2017 to 30.9.2021 by master notification & omitted by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[89] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[90] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[91] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[92] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[93] Added w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[94] Omitted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[95] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[96] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[97] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
143	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
144	5703	~~Carpets and other textile floor coverings, tufted, whether or not made up~~ [98](Carpets and other textile floor coverings (including Turf), tufted, whether or not made up)
145	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
146	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom [99](except the items covered in 219 in Schedule I)
[100]~~147~~	~~5801~~	~~Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806~~ [101]*(~~Woven pile fabrics and chenille fabrics except corduroy fabrics, other than fabrics of heading 5802 or 5806~~)* [102]^(~~Woven pile fabrics and chenille fabrics except corduroy fabrics, velvet fabrics, other than fabrics of heading 5802 or 5806~~)^
148	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149	5803	Gauze, other than narrow fabrics of heading 5806
150	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
[103]~~152~~	~~5806~~	~~Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolduc)~~[6-O]
153	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
154	5808	~~Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles~~ [104](Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall])
155	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say, – imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
156	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,– imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
157	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
158	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
159	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902

[98] Substituted w.e.f. 1.1.2021 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[99] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[100] Omitted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[101] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[102] ^Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[103] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[104] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
161	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
162	5905	Textile wall coverings
163	5906	Rubberised textile fabrics, other than those of heading 5902
164	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
165	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
166	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
168	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalized yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
169	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs.1000 per piece
170	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs.1000 per piece
[105]~~171~~	~~63~~	~~Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs.1000 per piece~~
[106]171	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs.1000 per piece [other than Worn clothing and other worn articles; rags]
[107]~~171A~~	~~6501~~	~~Textile caps~~
[108]~~171A~~	~~6305 32 00~~	~~Flexible intermediate bulk containers~~
[109]171A 1	64	Footwear of sale value not exceeding Rs.1000 per pair.
[110]171A A	6501	Textile caps
[111]171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
172	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173	6602	[112](~~Walking sticks, seat sticks,~~) whips, riding-crops and the like

[105] W.e.f. 1.7.2017 to 15.11.2017 by master notification & later substituted
[106] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[107] Inserted w.e.f. 22.9.2017 to 31.12.2018 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017 & later Re-No. as 171AA by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[108] Inserted w.e.f. 1.1.2019 to 31.12.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018 & later omitted by N. No.26/2019-IT-R|27/2019-CT-R dt 30.12.2019
[109] Inserted w.e.f. 1.1.2022 by N. No.21/2021-IT-R|21/2021-CT-R dt 31.12.2021
[110] Re-No. w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[111] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[112] Omitted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
174	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
176	68	Sand lime bricks [113](or stone inlay work)
[114]176A	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone
[115]176B	6815	~~Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks~~ [116][Fly ash bricks; Fly ash aggregates; Fly ash blocks]
[117]176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
[118]176D	6904 10 00	Building bricks
[119]176E	6905 10 00	Earthen or roofing tiles
[120]~~177~~	~~6815~~	[121](~~Fly ash bricks~~) ~~and fly ash blocks~~
[122]177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
[123]177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
[124]177C	6912	Tableware, ware, other household articles and toilet articles, other than of porcelain or china
[125]177D	6913	Statues and other ornamental articles
178	7015 10	Glasses for corrective spectacles and flint buttons
179	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
181	7317	Animal shoe nails
182	7319	Sewing needles
183	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
184	7323	Table, or other household articles of iron & steel; Utensils
185	7418	Table, or other household articles of copper; Utensils
[126]185A	~~7419 99 30~~ [127](7419 80 30)	Brass Kerosene Pressure Stove
186	7615	Table, kitchen or other household articles of aluminum; Utensils

[113] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[114] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[115] Inserted w.e.f. 1.4.2022 by N. No.1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[116] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[117] Inserted w.e.f. 1.4.2022 by N. No.1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[118] Inserted w.e.f. 1.4.2022 by N. No.1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[119] Inserted w.e.f. 1.4.2022 by N. No.1/2022-IT-R|1/2022-CT-R dt 31.3.2022
[120] w.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[121] Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[122] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[123] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[124] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[125] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[126] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[127] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[128]~~187~~	~~8211~~	~~Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor~~
[129]~~188~~	~~8214~~	~~Paper knives, Pencil sharpeners and blades therefor~~
[130]~~189~~	~~8215~~	~~Spoons, forks, ladles, skimmers, cake servers, fish knives, butter knives, sugar tongs and similar kitchen or tableware~~
[131]189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware
190	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
191	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
[132]~~192~~	~~8413~~	~~Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps~~
[133]~~193~~	~~8414 20 10~~	~~Bicycle pumps~~
194	8414 20 20	Other hand pumps
[134]194A	8419 12	Solar water heater and system
[135]~~195~~	~~8414 90 12~~	~~Parts of air or vacuum pumps and compressors of bicycle pumps~~
[136]~~195A~~	~~8424~~	~~Nozzles for drip irrigation equipment or nozzles for sprinklers~~
[137]195A	8420	Hand operated rubber roller
[138]195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
[139]195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
196	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers [140](; parts [8432 90])
197	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; ~~machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437~~ [141]~~(; parts [8433 90 00])~~ [142][parts thereof]
[143]~~198~~	~~8434~~	~~Milking machines and dairy machinery~~
199	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
200	8452	~~Sewing machines~~

[128] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[129] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[130] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[131] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[132] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[133] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[134] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[135] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[136] Inserted w.e.f. 22.9.2017 to 26.7.2018 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017 & later substituted
[137] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[138] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[139] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[140] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[141] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[142] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[143] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		[144](Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines)
201	8479	Composting Machines
[145]201A	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants/devices; (f) Solar lantern/solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. **Explanation:-** If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No.38 of the Table mentioned in the notification No.8/2017-Integrated Tax (Rate), dated 28th June, 2017 [G.S.R.683(E)], the value of **supply of goods** for the purposes of this entry shall be deemed as **seventy per cent.** of the gross consideration charged for all such supplies, and the remaining **thirty per cent.** of the gross consideration charged shall be deemed as value of the said **taxable service.**
[146]~~201A~~	~~8509~~	~~Wet grinder consisting of stone as a grinder~~
[147]~~202~~	~~8517~~	~~Telephones for cellular networks or for other wireless networks~~
[148]~~203~~	~~85~~	~~Parts for manufacture of Telephones for cellular networks or for other wireless networks~~
204	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
[149]~~205~~	~~8539~~	~~LED lamps~~
[150]~~205A~~	~~8601~~	~~Rail locomotives powered from an external source of electricity or by electric accumulators~~
[151]205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
[152]205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
[153]205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
[154]205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
[155]205F	8606	Railway or tramway goods vans and wagons, not self-propelled

[144] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[145] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[146] Inserted w.e.f. 15.11.2017 to 30.9.2019 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & omitted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[147] Omitted w.e.f. 1.4.2020 by N. No.3/2020-IT-R|3/2020-CT-R dt 25.3.2020
[148] Omitted w.e.f. 1.4.2020 by N. No.3/2020-IT-R|3/2020-CT-R dt 25.3.2020
[149] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[150] Inserted w.e.f. 1.10.2019 to 30.9.2021 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019 & omitted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[151] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[152] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[153] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[154] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[155] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[156]205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
[157]~~205H~~	~~8608~~	~~Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing~~
[158]~~206~~	~~87~~	~~Electrically operated vehicles, including two and three wheeled electric motor vehicles~~
[159]206A	87	Fuel Cell Motor Vehicles
207	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
[160]207A	8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles
208	8712	Bicycles and other cycles (including delivery tricycles), not motorized
209	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorized, of 8712
210	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213	90 or any other Chapter	Patent Ductus Arteriousus/Atrial Septal Defect occlusion device
214	9001	Contact lenses; Spectacle lenses
[161]~~215~~	~~9002~~	~~Intraocular lens~~
[162]215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
216	9004	Spectacles, corrective [163]([other than goggles for correcting vision])
[164]~~217~~	~~9017 20~~	~~Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments~~
218	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
219	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
[165]~~221~~	~~9021~~	~~Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body~~

[156] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[157] Inserted w.e.f. 1.10.2019 to 30.9.2021 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019 & omitted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[158] W.e.f. 1.7.2017 to 31.7.2019 by master notification & omitted by N. No.12/2019-IT-R|12/2019-CT-R dt 31.7.2019
[159] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[160] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[161] w.e.f. 1.7.2017 to 14.11.2017 by master notification & later substituted
[162] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[163] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[164] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[165] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		[166](~~Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]~~)
222	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
[167]222A	9403	Furniture wholly made of bamboo, cane or rattan[6-I]
223	9404	Coir products [except coir mattresses]
224	9404	Products wholly made of quilted textile materials
[168]224A	9404	Cotton quilts of sale value exceeding Rs.1000 per piece
225	~~9405, 9405 50 31~~ [169](9405)	Hurricane lanterns, Kerosene lamp/pressure lantern, petromax, glass chimney, and parts thereof
[170]~~226~~	~~9405~~	~~LED lights or fixtures including LED lamps~~
[171]~~227~~	~~9405~~	~~LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)~~
228	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230	9506	Sports goods other than articles and equipments for general physical exercise
231	9507	Fishing rods, [172]*(~~fishing hooks,~~)* and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of ~~heading 9208~~ [173]^(heading 9208 or 9705)^) and similar hunting or shooting requisites
[174]231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)
[175]*(231 B	9607	Slide fasteners)* [176]^(and parts thereof)^
[177]~~32~~	~~9608~~	~~Pens [other than Fountain pens, stylograph pens]~~
233	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235	~~9619~~ [178](9619 00 30,	~~Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material~~ All goods)

[166] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[167] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[168] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[169] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[170] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[171] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[172] *Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[173] ^Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 to master notification
[174] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[175] *Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[176] ^Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[177] W.e.f. 1.7.2017 to 30.9.2021 by master notification & omitted by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[178] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
	9619 00 40, or 9619 00 90	
236	9701	~~Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques~~ [179]Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques
237	9702	Original engravings, prints and lithographs
238	9703	Original sculptures and statuary, in any material
239	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
240	9706	Antiques of an age exceeding one hundred years
241	9804	Other Drugs and medicines intended for personal use
[180]~~242~~	~~–~~	~~Lottery *run by* State Governments~~ ~~Explanation 1.–~~ ~~For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (13 of 2017) shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organizing State, whichever is higher.~~ ~~Explanation 2.–~~ (1) ~~"Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organizing state.~~ (2) ~~Organizing state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.~~ ♦ *Rule 2(1)(f) of the Lotteries (Regulation) Rules, 2010:* ***"Organising State"*** *means the State Government which conducts the lottery either in its own territory or sells its tickets in the territory of any other State;*
[181]~~243~~	~~Any chapter~~	~~Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software~~

XXXXX

[179] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[180] W.e.f. 1.7.2017 to 29.2.2020 by master notification & omitted by N. No.1/2020-IT-R|1/2020-CT-R dt 21.2.2020
[181] Inserted w.e.f. 15.11.2017 26.10.2021 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & omitted w.e.f. 27.10.2021 by N. No.13/2021-IT-R|13/2021-CT-R dt 27.10.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
S. No.	Chap/Head/ Sub-head/ Tariff item	Description of the Goods
[1]~~1~~	~~0402 91 10, 0402 99 20~~	~~Condensed milk~~
2	1107	Malt, whether or not roasted
3	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [2]([other than tamarind kernel powder])
4	1404 90 10	Bidi wrapper leaves (tendu)
5	1404 90 50	Indian katha
6	1517 10	All goods i.e. Margarine, Linoxyn
7	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
[3]~~10~~	~~1701 91, 1701 99~~	~~All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes~~[6-O]
11	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than Palmyra sugar and Palmyra jaggery]
12	1704	~~Sugar confectionery (excluding white chocolate and bubble/chewing gum) [other than bura, batasha]~~ [4]*(Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, ~~groundnut sweets and gajak~~)* [5]^(groundnut sweets, gajak and sugar boiled confectionery)^]
[6]12A	1804	Cocoa butter, fat and oil
[7]12B	1805	Cocoa powder, not containing added sugar or sweetening matter
[8]12C	1806	Chocolates and other food preparations containing cocoa[6-I]
13	~~1901~~ [9](1901 [other than 1901 20 00]	~~Preparations suitable for infants or young children, put up for retail sale~~ Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905])
[10]~~14~~	~~1902~~	~~Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared~~

[1] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[2] Added w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[3] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[4] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[5] ^Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[6] Inserted w.e.f.15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[7] Inserted w.e.f.15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[8] Inserted w.e.f.15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[9] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[10] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
15	1904 [other than 1904 1020]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]
16	~~1905 [other than 1905 32 11, 1905 90 40]~~ [11](1905	~~All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes~~ [*~~other than pizza bread~~,* [12]*(~~other than pizza bread, khakara, plain chapati or roti~~,)* ~~Waffles and wafers coated with chocolate or containing chocolate, papad, bread~~] Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products)
[13]16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
17	2101 20	All goods i.e. Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
[14](~~18~~	~~2103 90 10~~	~~Curry paste~~
~~19~~	~~2103 90 30~~	~~Mayonnaise and salad dressings~~
~~20~~	~~2103 90 40~~	~~Mixed condiments and mixed seasoning~~)
21	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23	2106	~~All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients~~, *~~Diabetic foods; [other than Namkeens~~,* [15]*(~~Diabetic foods, custard powder; [other than batters including idli/dosa batter, Namkeens~~)* ~~bhujia, mixture, chabena and similar edible~~ #~~preparations in ready for consumption form~~# [16]^(~~preparations in ready for consumption form, khakra~~)^] [17]†(Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods])†
24	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured [18]([other than drinking water packed in 20 litres bottles])
[19]*(24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water [20]^(and caffeinated beverages)^])*
25	2207	Ethyl alcohol and other spirits, denatured, of any strength [21]([other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)])
26	2209	Vinegar and substitutes for vinegar obtained from acetic acid
[22]~~26A~~	~~2515 12 20, 2515 12 90~~	~~Marble and travertine, other than blocks~~
[23]~~26B~~	~~2516 12 00~~	~~Granite, other than blocks~~

[11] Substituted w.e.f. 15.11.2017 N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[12] Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[13] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[14] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[15] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[16] ^Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[17] †Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[18] Added w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[19] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[20] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[21] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[22] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & later substituted
[23] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & later substituted

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[24]~~26C~~	~~2601~~	~~Iron ores and concentrates, including roasted iron pyrites.~~
[25]~~26D~~	~~2602~~	~~Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.~~
[26]~~26E~~	~~2603~~	~~Copper ores and concentrates.~~
[27]~~26F~~	~~2604~~	~~Nickel ores and concentrates.~~
[28]~~26G~~	~~2605~~	~~Cobalt ores and concentrates.~~
[29]~~26H~~	~~2606~~	~~Aluminium ores and concentrates.~~
[30]~~26I~~	~~2607~~	~~Lead ores and concentrates.~~
[31]~~26J~~	~~2608~~	~~Zinc ores and concentrates.~~
[32]~~26K~~	~~2609~~	~~Tin ores and concentrates.~~
[33]~~26L~~	~~2610~~	~~Chromium ores and concentrates.~~
[34]26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion
[35]26B	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation
[36]26C	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
[37]26D	2516 12 00	Granite, other than blocks
[38]26E	2601	Iron ores and concentrates, including roasted iron pyrites
[39]26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
[40]26G	2603	Copper ores and concentrates
[41]26H	2604	Nickel ores and concentrates
[42]26I	2605	Cobalt ores and concentrates
[43]26J	2606	Aluminium ores and concentrates
[44]26K	2607	Lead ores and concentrates
[45]26L	2608	Zinc ores and concentrates
[46]26M	2609	Tin ores and concentrates
[47]26N	2610	Chromium ores and concentrates

[24] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[25] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[26] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[27] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[28] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[29] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[30] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[31] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[32] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[33] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021 & later substituted
[34] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[35] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[36] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[37] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[38] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[39] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[40] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[41] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[42] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[43] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[44] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[45] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[46] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[47] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[48]~~27~~	~~2503 00 10~~	~~Sulphur recovered as by-product in refining of crude oil~~
28	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
29	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
30	2621	~~Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste~~ [49](Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash])
[50]30A	2706	~~Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars~~ [51][Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars]
31	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene
32	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33	2710	~~Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]~~ [52](Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST])
34	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods [53](including fertilizer grade Phosphoric acid)]
40	29	All organic chemicals other than gibberellic acid
[54]~~41~~	~~30~~	~~Nicotine polacrilex gum~~

[48] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[49] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[50] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[51] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[52] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[53] Added w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[54] W.e.f. 1.7.2017 to 31.12.2021 by master notification & omitted by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
42	3102	Mineral or chemical fertilisers, nitrogenous, [55](~~other than those~~) which are clearly not to be used as fertilizers
43	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
50	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52	3207	~~Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry~~ [56](Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes)
[57]52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter[8-I]
[58]52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
[59]52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
[60]~~53~~	~~3211 00 00~~	~~Prepared driers~~
54	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
[61]*(54A	3213	~~Poster colour~~)* [62](Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings)

[55] Omitted w.e.f. 1.7.2017 by corrigendum dated 30.6.2017 of master notification
[56] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[57] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[58] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[59] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[60] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[61] *Inserted W.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[62] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[63]54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
[64]54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink
[65]~~55~~	~~3215~~	~~Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid~~ ~~*(Fountain pen ink and Ball pen ink)*~~ [66]~~*((other than Fountain pen ink and Ball pen ink))*~~
56	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases
57	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated/de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]
[67]57A	3303	Perfumes and toilet waters
58	~~3304 20 00~~ [68](3304	~~Kajal pencil sticks~~ Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta])
59	~~3305 90 11, 3305 90 19~~ [69]~~*~~(3305	~~Hair oil~~ ~~Preparations for use on the hair)*~~ [70]~~†~~(Preparations for use on the hair [except Mehendi pate in Cones])~~†~~
60	~~3306 10 20~~ [71](3306	~~Dentifrices Toothpaste~~ Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder])
[72]60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani])
61	~~3401 [except 3401 30]~~ [73](3401	~~Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap~~ Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent)

[63] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[64] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[65] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[66] Omitted w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[67] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[68] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[69] *Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[70] †Substituted W.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[71] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[72] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[73] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
[74]61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
[75]61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
62	3404	Artificial waxes and prepared waxes
[76]62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
63	3407	~~Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)~~ [77](Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate))
64	3501	Casein, caseinates and other casein derivatives; casein glues
65	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
67	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
70	3507	Enzymes, prepared enzymes
71	3601	Propellant powders
[78]71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives
72	3603	~~Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators~~ [79]Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators
[80]72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
[81]~~73~~	~~3605~~	~~Matches (other than handmade safety matches [3605 00 10])~~

[74] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[75] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[76] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[77] Substituted W.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[78] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[79] Substituted W.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[80] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[81] W.e.f. 1.7.2017 to 31.3.2020 by master notification & omitted by N. No.3/2020-IT-R|3/2020-CT-R dt 25.3.2020

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(1)	(2)	(3)
[82]73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
74	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
76	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
77	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films
79	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
81	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82	3803 00 00	Tall oil, whether or not refined
83	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [83]([other than bio-pesticides mentioned against S. No.78A of schedule-II])
88	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
[84]89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
90	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
[85]90A	3813	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades
[86]90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers

[82] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[83] Added W.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[84] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[85] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[86] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
91	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902
94	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
[87]94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
[88]94B	3820	Anti-freezing preparations and prepared de-icing fluids
95	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
[89]98A	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included
[90]~~99~~	~~3826~~	~~Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals~~
100	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
101	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
[91]101A	3915	Waste, Parings and Scrap, of Plastics.
[92]~~102~~	~~3915~~	~~Waste, parings and scrap, of plastics~~
103	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
104	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
[93]104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics
105	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107	3921	Other plates, sheets, film, foil and strip, of plastics

[87] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[88] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[89] Inserted W.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[90] W.e.f. 1.7.2017 to 25.1.2018 by master notification & omitted by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[91] Inserted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[92] W.e.f. 1.7.2017 to 13.10.2017 by master notification & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[93] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[94]107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
108	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics [95]((except the items covered in Sl.No.80AA in Schedule II))
109	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110	3925	Builder's wares of plastics, not elsewhere specified
111	3926	~~PVC Belt Conveyor~~, *~~Plastic Tarpaulin~~* [96]*(~~Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats~~)* [97](Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles])
112	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)
113	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
114	4004	~~Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom~~ [98]powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)
115	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121	4011	Rear Tractor tyres and rear tractor tyre tubes
[99]~~121A~~	~~4013~~	~~Inner tubes of rubber [other than of a kind used on/in bicycles, cycle rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]~~
[100]121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
[101]121B	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]
122	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]
123	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]
[102]*(123A	~~4016~~ [103]†(4016	~~Rice rubber rolls for paddy de-husking machine~~)*

[94] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[95] Inserted W.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[96] *Substituted W.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[97] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[98] Substituted W.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[99] Inserted W.e.f. 15.11.2017 to 31.12.2018 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & later Re-No. as 121B
[100] Inserted W.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[101] Re-No. w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[102] *Inserted W.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[103] †substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
		Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands])†
[104]123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
[105]123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
124	4202	~~School satchels and bags other than of leather or composition leather~~ [106](Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute])
[107]124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
[108]124B	4205	Other articles of leather or of composition leather
[109]124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
[110]~~125~~	~~4202 12 10~~	~~Toilet cases~~
~~126~~	~~4202 22 10~~	~~Hand bags and shopping bags, of artificial plastic material~~
~~127~~	~~4202 22 20~~	~~Hand bags and shopping bags, of cotton~~
~~128~~	~~4202 22 30~~	~~Hand bags and shopping bags, of jute~~
~~129~~	~~4202 22 40~~	~~Vanity bags~~
~~130~~	~~4202 29 10~~	~~Handbags of other materials excluding wicker work or basket work~~)
131	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.
132	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
[111]132A	4303	Articles of apparel, clothing accessories and other articles of furskin[6-I]
133	4304	~~Artificial fur and articles thereof~~ [112]~~Artificial fur other than articles thereof~~ [113]Artificial fur and articles thereof
134	4403	Wood in the rough
135	4407	Wood sawn or chipped
136	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the

[104] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[105] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[106] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[107] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[108] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[109] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[110] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[111] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[112] Read as w.e.f. 27.7.2017 by corrigendum dated 30.6.2017 of master notification
[113] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
		like) along any of its edges or faces, whether or not planed, sanded or end-jointed [114]([other than bamboo flooring])
[115]137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
[116]137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
[117]137C	4412	Plywood, veneered panels and similar laminated wood
[118]137D	4413	Densified wood, in blocks, plates, strips, or profile shapes
[119]137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects
[120]137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [121]([other than bamboo wood building joinery])
[122]137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
138	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139	44 or any Chapter	Bamboo flooring tiles
[123]~~140~~	~~4419~~	~~Tableware and Kitchenware of wood~~
141	4501	Waste cork; crushed, granulated or ground cork
[124]*(~~142~~	~~4502~~	~~Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)~~
~~143~~	~~4503~~	~~Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom~~
~~144~~	~~4504~~	~~Agglomerated cork (with or without a binding substance) and articles of agglomerated cork~~)*
145	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [125][~~[Other than aseptic packaging paper]~~]
149	4812	Filter blocks, slabs and plates, of paper pulp
150	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes

[114] Added W.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt
[115] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[116] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[117] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[118] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[119] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[120] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[121] Added W.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[122] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[123] Omitted W.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[124] *W.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[125] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

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(1)	(2)	(3)
[126]150A	4814	Wall paper and similar wall coverings; window transparencies of paper
151	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
153	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
[127]~~153A~~	~~4819 20~~	~~Cartons, boxes and cases of non-corrugated paper or paper board~~[6-1]
[128]153A	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.[17-S]
154	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
155	4821	Paper or paperboard labels of all kinds, whether or not printed
156	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, ~~Braille paper~~ [129](Braille paper, kites, Paper Mache articles)]
[130]157A	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
[131]157B	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips) [132][; Cheques, loose or in book form]
[133]157C	4908	Transfers (decalcomanias).
[134]157D	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
[135]157E	4910	Calendars of any kind, printed, including calendar blocks.
[136]157F	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial

[126] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[127] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & later substituted
[128] Substituted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[129] Substituted W.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[130] Inserted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[131] Inserted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[132] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[133] Inserted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[134] Inserted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[135] Inserted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[136] Inserted W.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021

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(1)	(2)	(3)
		catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.
[137]~~158~~	~~5401~~	~~Sewing thread of manmade filaments, whether or not put up for retail sale~~
159	5402, 5404, 5406	~~All synthetic filament yarn such as nylon, polyester, acrylic, etc.~~ [138](All goods other than synthetic filament yarns)
160	5403, 5405, 5406	~~All artificial filament yarn such as viscose rayon, Cuprammonium, etc.~~ [139](All goods other than artificial filament yarns)
161	5501, 5502	Synthetic or artificial filament tow
162	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
163	5505	Waste of manmade fibres
[140]163A	5601 22 00	Cigarette Filter rods
[141]163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
[142]163C	6305 32 00	Flexible intermediate bulk container
[143]~~164~~	~~5508~~	~~Sewing thread of manmade staple fibres~~
~~165~~	~~5509, 5510, 5511~~	~~Yarn of manmade staple fibres~~)
166	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167	6402	Other footwear with outer soles and uppers of rubber or plastics
168	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
170	6405	Other footwear
171	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
172	6501	Hat-forms, hat bodies and hoods ~~of felt~~, [144](of felt [other than textile caps]) neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
173	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
174	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
175	6505	~~Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed~~ [145](Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed)

[137] W.e.f. 1.7.2017 to 13.10.2017 by master notification & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[138] Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[139] Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[140] Inserted W.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[141] Inserted W.e.f. 1.1.2020 by N. No.26/2019-IT-R|27/2019-CT-R dt 30.12.2019
[142] Inserted W.e.f. 1.1.2020 by N. No.26/2019-IT-R|27/2019-CT-R dt 30.12.2019
[143] W.e.f. 1.7.2017 to 13.10.2017 by master notification & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[144] Substituted W.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[145] Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
176	6506	Other headgear, whether or not lined or trimmed
177	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
[146]*(177A	~~6802~~	~~All goods other than:-~~ ~~(i) all goods of marble and granite;~~ ~~(ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone~~)*
	[147]†(6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit)†
[148]177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
[149]177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
[150]177D	6801	Setts, curb stones and flagstones, of natural stone (except slate)
[151]*(177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone])* [152]†(except the items covered in Sl. No.123 in Schedule I)†[I]
[153]177F	6803	Worked slate and articles of slate or of agglomerated slate
178	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
[154]180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
[155]180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
[156]180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
181	6810	~~Pre cast Concrete Pipes~~ [157](Articles of cement, of concrete or of artificial stone, whether or not reinforced)
182	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like

[146] *Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[147] †Substituted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[148] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[149] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[150] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[151] Inserted W.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[152] †Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[153] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[154] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[155] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[156] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[157] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
[158]182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
[159]182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
[160]182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
[161]182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included ~~[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]~~ [162][other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]
[163]182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
183	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
[164]184A	6904	Ceramic flooring blocks, support or filler tiles and the like
[165]184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
185	6906	~~Salt Glazed Stone Ware Pipes~~ [166](Ceramic pipes, conduits, guttering and pipe fittings)
[167]185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics[6-I]
[168]185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods[6-I]
[169]185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
[170]185D	6914	Other ceramic articles
[171](~~186~~	~~6911~~	~~Tableware, kitchenware, other household articles and toilet articles, of porcelain or china~~
~~187~~	~~6912~~	~~Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]~~)
[172]~~188~~	~~7001~~	~~Cullet and other waste and scrap of glass; glass in the mass~~
189	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked

[158] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[159] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[160] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[161] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[162] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[163] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[164] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[165] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[166] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[167] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[168] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[169] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[170] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[171] W.e.f. 1.7.2017 to 22.9.2017 by master notification & omitted by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[172] W.e.f. 1.7.2017 to 13.10.2017 by master notification & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017

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(1)	(2)	(3)
[173]189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
[174]189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
[175]189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
[176]189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
[177]189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass
[178]189F	7008	Multiple-walled insulating units of glass
[179]189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors
190	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
[180]*(190A	7011	~~Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode ray tubes or the like~~)* [181](Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like)
191	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
[182]191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
192	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
[183]192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms[6-I]
193	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter
195	7019	~~Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)~~ [184](Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics))
[185]195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
196	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
197	7202	Ferro-alloys

[173] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[174] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[175] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[176] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[177] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[178] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[179] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[180] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[181] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[182] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[183] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[184] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[185] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
198	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
199	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202	7207	Semi-finished products of iron or non-alloy steel
203	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204	7213 to 7215	All bars and rods, of iron or non-alloy steel
205	7216	Angles, shapes and sections of iron or non-alloy steel
206	7217	Wire of iron or non-alloy steel
207	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
208	7219, 7220	All flat-rolled products of stainless steel
209	7221, 7222	All bars and rods, of stainless steel
210	7223	Wire of stainless steel
211	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212	7225, 7226	All flat-rolled products of other alloy steel
213	7227, 7228	All bars and rods of other alloy steel.
214	7229	Wire of other alloy steel
215	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
216	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
217	7303	Tubes, pipes and hollow profiles, of cast iron
218	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel
220	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
221	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
222	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]
223	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
224	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
225	7311	Containers for compressed or liquefied gas, of iron or steel
226	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel

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(1)	(2)	(3)
228	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315 82, 7315 89, 7315 90
230	7316	Anchors, grapnels and parts thereof, of iron or steel
231	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
233	7319	[186](~~Sewing needles,~~) Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
234	7320	Springs and leaves for springs, of iron and steel
235	7321	~~LPG stoves~~ [187](Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel])
[188]235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
236	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
[189]~~236A~~	~~7324~~	~~Sanitary ware and parts thereof, of iron and steel~~
[190]236A	7323 94 10	Ghamella
[191]236B	7324	Sanitary ware and parts thereof, of iron and steel
237	7325	~~Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system~~ [192](Other cast articles of iron or steel)
238	7326	~~Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Drain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal~~ [193](Other articles of iron or steel)
239	7401	Copper mattes; cement copper (precipitated copper)
240	7402	Unrefined copper; copper anodes for electrolytic refining
241	7403	Refined copper and copper alloys, unwrought
242	7404	Copper waste and scrap
243	7405	Master alloys of copper
244	7406	Copper powders and flakes

[186] Omitted w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[187] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[188] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[189] Inserted w.e.f. 15.11.2017 to 25.1.2018 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & later substituted
[190] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[191] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[192] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[193] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
245	7407	Copper bars, rods and profiles
246	7408	Copper wire
247	7409	Copper plates, sheets and strip, of a thickness exceeding ~~0.12.5 mm~~ [194](0.15 mm)
248	7410	Copper foils
249	7411	Copper tubes and pipes
250	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251	7413	Stranded wires and cables
252	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
[195]252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]
253	~~7419 91 00~~ [196]*(7419	~~Metal castings~~ [6-S]~~Other articles of copper~~)* [197]†(Other articles of copper [other than Brass Kerosene Pressure Stove])†
254	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
255	7502	Unwrought nickel
256	7503	Nickel waste and scrap
257	7504	Nickel powders and flakes
258	7505	Nickel bars, rods, profiles and wire
259	7506	Nickel plates, sheets, strip and foil
260	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261	7508	Other articles of nickel
262	7601	~~Aluminium alloys; such as Ingots, Billets, Wire bars, Wire rods~~ [198](Unwrought Aluminium)
263	7602	Aluminium waste and scrap
264	7603	Aluminium powders and flakes
265	7604	Aluminium bars, rods and profiles
266	7605	Aluminium wire
267	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269	7608	Aluminium tubes and pipes
270	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271	~~7610 [Except 7610 10 00]~~ [199](7610	~~Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates. rods, profiles, tubes and the like, prepared for use in structures~~ Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures)

[194] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[195] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[196]*Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[197] †Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[198] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[199] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
272	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
273	7612	Aluminium casks, drums, cans, boxes, etc.
274	7613	Aluminium containers for compressed or liquefied gas
275	7614	~~Stranded wires and cables~~ [200](Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated)
([201]275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]
276	7616	Other articles of aluminium
277	7801	Unwrought lead
278	7802	Lead waste and scrap
279	7804	Lead plates, sheets, strip and foil; lead powders and flakes
280	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281	7901	Unwrought zinc
282	7902	Zinc waste and scrap
283	7903	Zinc dust, powders and flakes
284	7904	Zinc bars, rods, profiles and wire
285	7905	Zinc plates, sheets, strip and foil
286	7907	Other articles of zinc including sanitary fixtures
287	8001	Unwrought tin
288	8002	Tin waste and scrap
289	8003	Tin bars, rods, profiles and wire
290	8007	Other articles of tin
291	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292	8113	Cermets and articles thereof, including waste and scrap
293	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299	8208	Knives and cutting blades, for machines or for mechanical appliances
300	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets

[200] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[201] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
301	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
[202]301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
[203]*~~301A~~ [204][301AA]	8212	Razors and razor blades (including razor blade blanks in strips)
302	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor
[205]302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [206][~~[other than paper knives, pencil sharpeners and blades therefor]~~]
[207]302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
303	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
[208]*(303A	~~8305~~ [209]†(8302	~~Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal~~)* Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal)†
[210]303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
[211]303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
[212]303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
[213]~~304~~	~~8306~~	~~Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal~~
305	8307	Flexible tubing of base metal, with or without fittings
306	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
307	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
[214]307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405

[202] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[203] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[204] Re-Numbered w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[205] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[206] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[207] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[208] *Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[209] †Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[210] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[211] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[212] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[213] W.e.f. 1.7.2017 to 22.9.2017 by master notification & omitted by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[214] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
308	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
[215]308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
[216]308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
309	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311	8403	Central heating boilers other than those of heading 8402
312	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
313	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314	8406	Steam turbines and other vapour turbines
315	8410	Hydraulic turbines, water wheels, and regulators therefor
316	8411	~~Turbo-jets, turbo-propellers and other gas turbines turbo-jets~~ [217](Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines])
317	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
[218]317A	8413	~~Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]~~ [219](a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
[220]*(317B	8414	~~Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]~~)* [221]†(Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps])†
[222]317C	8414 20 10	Bicycle pumps
[223]317D	8414 90 10	Parts of air or vacuum pumps and compressors of bicycle pumps
318	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric

[215] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[216] Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[217] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[218] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[219] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[220] *Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[221] †Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[222] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[223] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

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(1)	(2)	(3)
[224]319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
320	~~8419 20~~ [225]*(~~8419~~ [226]†(8419 [other than 8419 12]†	~~Medical, surgical or laboratory sterilisers~~ Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system])*
321	8420	~~Calendering or other rolling machines, other than for metals or glass, and cylinders therefor~~ [227](Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller])
322	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
323	8422 20 00, 8422 30 00, 8422 40 00, ~~8522 90~~ [228](8**4**22 90) [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]
324	8423	~~Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]~~ [229](Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds)
325	8424	~~Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines *[other than fire extinguishers, whether or not charged* [230]*(other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers)*]~~ [231](~~Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers~~]) [232](Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; Nozzles for drip irrigation equipment or nozzles for sprinklers])
326	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

[224] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[225] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[226] †Substituted w.e.f. 1.12022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[227] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[228] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[229] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[230] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[231] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[232] Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

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(1)	(2)	(3)
[233]327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
[234]327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
[235]327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
[236]327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
328	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
[237]328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
[238]328B	8434	Milking machines and dairy machinery
329	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
[239]329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof
330	8438	~~Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils~~ [240](Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils)
331	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332	8440	Book-binding machinery, including book-sewing machines
333	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335	8443	~~Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]~~ [241](Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof)
336	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447

[233] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[234] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[235] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[236] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[237] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[238] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[239] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[240] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[241] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
338	8446	Weaving machines (looms)
339	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
340	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
341	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
[242](341A	8450	Household or laundry-type washing machines, including machines which both wash and dry)
342	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345	8455	Metal-rolling mills and rolls therefor
346	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348	8458	Lathes (including turning centres) for removing metal
349	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine- tools working by removing metal or cermets, not elsewhere specified or included
352	8462	~~Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above~~ [243](Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above)
353	8463	Other machine-tools for working metal, or cermets, without removing material
354	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass

[242] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[243] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021

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(1)	(2)	(3)
355	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances
359	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
361	8472	~~Perforating or stapling machines (staplers), pencil sharpening machines~~ [244](Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric])
362	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
363	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
364	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
[245]364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines
365	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
[246]365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
366	8479	~~Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]~~ [247](Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines])
367	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
369	8482	Ball bearing, Roller Bearings
[248]*(369A	8483	~~Plain shaft bearings~~)*

[244] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[245] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[246] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[247] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[248] *Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017

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(1)	(2)	(3)
		[249]^(~~Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws~~)^ [250]†(Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints))†
[251]369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals[6-I]
[252]369C	8485	Machines for Additive Manufacturing
370	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
[253]371A	84 or 85	E-waste Explanation.- For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R.338(E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer
372	8501	Electric motors and generators (excluding generating sets)
373	8502	Electric generating sets and rotary converters
374	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375	8504	~~Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)~~ [254]*(Electrical transformers, static converters (for example, rectifiers) and inductors)* [255]†(, other than charger or charging station for Electrically operated vehicles)†
376	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
[256]376A	8506	Primary cells and primary batteries
[257]376AA	8507 60 00	Lithium-ion Batteries
[258]376 AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank
[259]376AB	8508	Vacuum cleaners
[260]376AC	8509	Electro-mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 8508 [261][[~~other than wet grinder consisting of stone as a grinder~~]]
[262]376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor

[249] ^Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[250] †Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[251] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[252] Inserted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[253] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[254] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[255] Inserted w.e.f. 1.8.2019 by N. No.12/2019-IT-R|12/2019-CT-R dt 31.7.2019
[256] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[257] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[258] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[259] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[260] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[261] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[262] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018

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(1)	(2)	(3)
[263]376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
[264]376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
377	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss
378	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
[265]378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545[8-I]
379	8517	~~Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528~~ [266]*(~~Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]~~)* [267]†(All goods)†
380	8518	~~Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;~~ [268](Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set)
[269]380A	8519	Sound recording or reproducing apparatus
381	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
[270]381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521
382	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
[271]382A	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens[20-I]
[272]~~383~~	~~8525~~	~~Closed-circuit television (CCTV)~~ [273]*(~~Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or~~

[263] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[264] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[265] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[266] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[267] †Substituted w.e.f. 1.4.2020 by N. No.3/2020-IT-R|3/2020-CT-R dt 25.3.2020
[268] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[269] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[270] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[271] Inserted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[272] W.e.f. 1.7.2017 to 31.12.2021 by master notification & later substituted
[273] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
		~~reproducing apparatus; television cameras,~~ [274]†(~~digital cameras and video camera recorders~~)† ~~[other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]~~)*
[275]383	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]
[276]383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
[277]383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
[278]*(383C	8528	Television set (including LCD or LED television) of screen size not exceeding ~~68 cm~~)* [279]†(32 inches)†
384	8528	~~Computer monitors not exceeding 17 inches~~ [280]*(Computer monitors not exceeding ~~20 inches~~ [281]†(32 inches,)†)* Set top Box for Television (TV)
[282]384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
[283]384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
[284]384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
385	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
387	8534 00 00	Printed Circuits
388	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
[285]388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts: connectors for optical fibres, optical fibre bundles or cables
[286]388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
389	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
390	8539	~~Electrical Filaments or discharge lamps~~ [287]*(~~Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]~~)*

[274] †Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[275] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[276] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[277] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[278] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[279] Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[280] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[281] Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[282] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[283] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[284] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[285] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[286] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[287] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
		[288]†(Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra- red lamps; arc lamps [289][~~[other than Light Emitting Diode (LED) Light Sources]~~])†
391	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
392	8541	~~Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals~~ [290](Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals)
393	8542	Electronic integrated circuits
394	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395	8544	~~Winding Wires; Coaxial cables~~; *~~Optical Fiber~~* [291]*(~~Optical Fibre Cable~~)* [292]†(Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors)†
396	8545	~~Carbon electrodes~~ [293](Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes)
397	8546	Electrical insulators of any material
[294]397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material[6-I]
398	~~8548~~ [295](8548 or 8549)	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
[296]398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
[297]398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.
[298]398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
[299]398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).

[288] †Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[289] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[290] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[291] *Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[292] †Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[293] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[294] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[295] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[296] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[297] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[298] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[299] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021

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(1)	(2)	(3)
[300]398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).
[301]398F	8606	Railway or tramway goods vans and wagons, not self-propelled.
[302]398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
[303]398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.
399	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]
[304]399A	8702	Buses for use in public transport which exclusively run on Bio-fuels
400	8703	~~Cars for physically handicapped persons, subject to the following conditions:~~ a) ~~an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; And~~ b) ~~the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.~~ [305](Following motor vehicles of length not exceeding 4000 mm, namely:- a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopaedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopaedic physical disability in accordance with the guidelines issued by the said Department)
401	8704	Refrigerated motor vehicles
[306]401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
402	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
[307]402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
403	8715	Baby carriages and parts thereof
[308]403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]

[300] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[301] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[302] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[303] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[304] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[305] Substituted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[306] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[307] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[308] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018

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(1)	(2)	(3)
404	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
406	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
[309]406A	8807	Parts of goods of heading 8801
407	8908 00 00	Vessels and other floating structures for breaking up
408	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
[310]~~410~~	~~9003~~	~~Frames and mountings for spectacles, goggles or the like, and parts thereof~~
411	9004	~~Spectacles [other than corrective~~]; [311]*(~~goggles and the like, corrective, protective or other~~)* [312]†(Spectacles [other than corrective]; goggles including those for correcting vision)†
[313]411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
[314]411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
[315]411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
[316]411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
[317]411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
[318]411F	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
[319]411G	9012	Microscopes other than optical microscopes; diffraction apparatus
[320]411H	9013	~~Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter~~[6-I] [321](Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter)
[322]411-I	9014	Direction finding compasses; other navigational instruments and appliances
[323]411J	9015	Surveying (including photogrammetrically surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders

[309] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[310] w.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[311] *Omitted w.e.f. 1.7.2017 by corrigendum dated 30.6.2017 of master notification
[312] †Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[313] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[314] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[315] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[316] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[317] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[318] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[319] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[320] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[321] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[322] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[323] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
412	9016	~~Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]~~ [324](Balances of a sensitivity of 5 cg or better, with or without weights)
413	9017	~~Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometres, callipers), not specified or included elsewhere in the chapter~~ [325][Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometres, callipers), not specified or included elsewhere in this chapter]
[326]413A	9022	~~Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like~~ [327](Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like)
[328]413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
414	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
416	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
419	9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
421	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
422	9032	Automatic regulating or controlling instruments and apparatus
423	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90

[324] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[325] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[326] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[327] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[328] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
[329]423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
[330]423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
424	9103	Clocks with watch movements, excluding clocks of heading 9104
[331]424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
425	9105	Other clocks
[332]425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
[333]425B	9107	Time switches with clock or watch movement or with synchronous motor
[334]425C	9108	Watch movements, complete and assembled
426	9109	Clock movements, complete and assembled
427	9114	~~Other clock parts~~ [335](Other clock or watch parts)
428	9110	~~Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements~~ [336](Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements)
[337]428A	9111	Watch cases and parts thereof
429	9112	~~Clock cases, and parts thereof~~ [338](Clock cases and cases of a similar type for other goods of this chapter, and parts thereof)
[339]429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof;
[340]429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
[341]429C	9202	Other string musical instruments (for example, guitars, violins, harps)
[342]429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
[343]429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
[344]429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
[345]429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments

[329] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[330] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[331] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[332] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[333] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[334] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[335] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[336] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[337] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[338] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[339] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[340] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[341] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[342] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[343] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[344] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[345] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
[346]429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
430	9301	Military weapons other than revolvers, pistols
431	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle- loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
432	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
433	9305	Parts and accessories of articles of headings 9301 to 9304
434	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
435	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
[347]435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]
436	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
437	9403	~~Bamboo furniture~~ [348](Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof)
438	9404	~~Coir mattresses, cotton pillows, mattress and quilts~~ [349]*(~~Coir mattresses, cotton pillows, mattress~~)* [350]†(Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts])†
[351]438A	9405	~~Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]~~[6-I] [352](Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; [353][~~LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board~~])])
439	9406	Prefabricated buildings

[346] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[347] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[348] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[349] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[350] †Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[351] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[352] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[353] Omitted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

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(1)	(2)	(3)
440	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
[354]~~440A~~	~~9505~~	~~Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes~~
[355]440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]
[356]440B	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
441	9506	~~Swimming pools and padding pools~~ [357](Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods])
[358]441A	9508	~~Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]~~ [359](Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres)
[360]441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
442	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]
444	9604 00 00	Hand sieves and hand riddles
445	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
[361]~~446~~	~~9607~~ [362](~~96072000~~	~~Slide fasteners and parts thereof~~ ~~Parts of Slide fasteners~~)
447	9608	~~Fountain pens, stylograph pens~~ [363]*(~~and other pens~~)* [364]†(Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.)†
448	9610 00 00	Boards, with writing or drawing surface, whether or not framed
[365]448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks

[354] Inserted w.e.f. 15.11.2017 to 31.12.2018 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017 & later Re-No. as 440B
[355] Inserted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[356] 440A Re-No. w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[357] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[358] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[359] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[360] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[361] Omitted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[362] Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.1.2018
[363] Omitted w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[364] Substituted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[365] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
449	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes
[366]449A	9613	~~Kitchen gas lighters~~ [367](Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks)
[368]449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
[369]449B	9617	~~Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners~~[6-I] [370](Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners)
[371]449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing
450	9620 00 00	Monopods, bipods, tripods and similar articles
451	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.
452	9802	Laboratory chemicals
[372]452A	4011 70 00	Tyre for tractors
[373]452B	4013 90 49	Tube for tractor tyres
[374]452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
[375]452D	8413 81 90	Hydraulic Pumps for Tractors
[376]452E	8708 10 10	Bumpers and parts thereof for tractors
[377]452F	8708 30 00	Brakes assembly and its parts thereof for tractors
[378]452G	8708 40 00	Gear boxes and parts thereof for tractors
[379]452H	8708 50 00	Transaxles and its parts thereof for tractors

[366] Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[367] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[368] Inserted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.1.2018
[369] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[370] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[371] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[372] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[373] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[374] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[375] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[376] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[377] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[378] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[379] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[380]452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
[381]452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling System for tractor engine and parts thereof
[382]452K	8708 92 00	Silencer assembly for tractors and parts thereof
[383]452L	8708 93 00	Clutch assembly and its parts thereof for tractors
[384]452M	8708 94 00	Steering wheels and its parts thereof for tractor
[385]452N	8708 99 00	Hydraulic and its parts thereof for tractors
[386]452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors
[387]452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right [388](~~in respect of Information Technology software~~)
[389]452Q	Any Chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), as prescribed in Notification No.7/2019-Integrated Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No...dated 29th March, 2019. **Explanation.** For the purpose of this entry,– (i) the term **"promoter"** shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). ♦ *Section 2(zk) of the Real Estate (Regulation and Development) Act, 2016:* ***"promoter"*** *means,—* *(i) a person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or* *(ii) a person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or* *(iii) any development authority or any other public body in respect of allottees of—* *(a) buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or* *(b) plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or* *(iv) an apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments or buildings for its Members or in respect of the allottees of such apartments or buildings; or* *(v) any other person who acts himself as a builder, coloniser, contractor, developer, estate developer or by any other name or claims to be acting as the holder of a power of attorney from the owner of the land on which the building or apartment is constructed or plot is developed for sale; or*

[380] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[381] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[382] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[383] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[384] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[385] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[386] Inserted w.e.f. 18.8.2017 by N. No.19/2017-IT-R|19/2017-CT-R dt 18.8.2017
[387] Inserted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[388] Omitted w.e.f. 27.10.2021 by N. No.13/2021-IT-R|13/2021-CT-R dt 27.10.2021
[389] Inserted w.e.f. 1.4.2019 by N. No.8/2019-IT-R|8/2019-CT-R dt 29.3.2019

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		(vi) such other person who constructs any building or apartment for sale to the general public. ***Explanation.-*** *For the purposes of this clause, where the person who constructs or converts a building into apartments or develops a plot for sale and the person who sells apartments or plots are different person, both of them shall be deemed to be the promoters and shall be jointly liable as such for the functions and responsibilities specified under this Act or the rules and regulations made thereunder;* *(ii)* **"project"** shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP). (iii) the term **"Real Estate Project (REP)"** shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). ♦ *Section 2(zn) of the Real Estate (Regulation and Development) Act, 2016:* ***"real estate project"*** *means the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, or the development of land into plots or apartments, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto;* (iv) **"Residential Real Estate Project (RREP)"** shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/heading/sub-heading or tariff item elsewhere in this notification.[10-I]
453	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI.

XXXXX

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
S. No.	Chap/Head/ Sub-head/ Tariff item	Description of the Goods
1	**1703**	**Molasses**
[1](2	1704	Chewing gum/bubble gum and white chocolate, not containing cocoa
3	1804	Cocoa butter, fat and oil
4	1805	Cocoa powder, not containing added sugar or sweetening matter
5	1806	Chocolates and other food preparations containing cocoa
6	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
7	1905 32	Waffles and wafers coated with chocolate or containing chocolate
8	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
9	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, [2]*(~~Custard powder~~)*)
10	**2106 90 20**	**Pan masala**
[3]11	~~2202 90 90~~ [4](2202 99 90)	Other non-alcoholic beverages
12	**2202 10**	**All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured**
[5]12A	**2202 99 90**	**Caffeinated Beverages**
[6]12B	**2202**	**Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.**
13	**2401**	**Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]**
14	**2402**	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**
15	**2403**	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]**
[7]15A	**2404 11 00**	**Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion**
[8]15B	**2404 19 00**	**Products containing tobacco or nicotine substitutes and intended for inhalation without combustion**
[9](16	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
17	2516 12 00	Granite, other than blocks)

[1] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[2] *Omitted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[3] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[4] Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of mater notification
[5] Inserted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[6] Inserted w.e.f. 1.10.2021 by N. No.8/2021-IT-R|8/2021-CT-R dt 30.9.2021
[7] Inserted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[8] Inserted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[9] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
18	**2523**	**Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers**
[10](19	2710	Avgas)
[11](20	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
21	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
22	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather)
[12]*(23	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, ~~pans or in similar forms or packings~~ [13]^(pans or in similar forms or packings [other than poster colour])^)*
[14]24	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
[15](25	3303	Perfumes and toilet waters
26	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]
27	3305 [other than 3305 90 11, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]
28	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste from (tooth powder or toothpaste)]
29	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants
30	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
31	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
32	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
33	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404)

[10] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[11] W.e.f. 1.7.2017 to 27.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[12] *W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[13] ^Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[14] W.e.f. 1.7.2017 to 27.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[15] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[16]34	3407	Modelling pastes, including those put up for children's amusement
[17](35	3602	Prepared explosives, other than propellant powders; such as Industrial explosives
36	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
37	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
38	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
39	3813	Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades
40	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
41	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
42	3820	Anti-freezing preparations and prepared de-icing fluids
43	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics
44	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
45	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and ~~plastic tarpaulins~~ [18](plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats]))
46	**4011**	**New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; ~~and Rear Tractor tyres~~, [19](rear tractor tyres; and of a kind used on aircraft)]**
[20]47	4012	Retreaded or used tyres and flaps
[21](48	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]
49	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber ~~(other than erasers)~~ [22]((other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine))
50	4017	Hard rubber (for example ebonite) in all forms, ~~including waste and scrap~~ [23](other than waste and scrap;) articles of hard rubber
51	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
52	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]

[16] W.e.f. 1.7.2017 to 13.10.2017 by master notification & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[17] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[18] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[19] Added w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[20] W.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[21] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[22] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[23] Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017

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(1)	(2)	(3)
53	4203	Articles of apparel and clothing accessories, of leather or of composition leather
54	4205	Other articles of leather or of composition leather
55	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
56	4303	Articles of apparel, clothing accessories and other articles of furskin
57	4304	Articles of artificial fur
58	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
59	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
60	4412	Plywood, veneered panels and similar laminated wood
61	4413	Densified wood, in blocks, plates, strips, or profile shapes
62	4414	Wooden frames for paintings, photographs, mirrors or similar objects
63	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
64	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
65	4814	Wall paper and similar wall coverings; window transparencies of paper
66	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
67	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
68	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
69	6801	Setts, curbstones and flagstones, of natural stone (except slate)
70	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, *~~of Other calcareous stone~~* [24]*(~~of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]~~)* [25]^(All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone])^
71	6803	Worked slate and articles of slate or of agglomerated slate
72	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
73	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
74	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
75	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, building blocks and bricks, Cement bricks, prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering
76	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813

[24] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[25] Substituted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017

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(1)	(2)	(3)
77	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
78	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
79	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included
80	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
81	6904	Ceramic flooring blocks, support or filler tiles and the like
82	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
83	6906	Ceramic pipes, conduits, guttering and pipe fittings
84	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
85	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture [26](~~; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods~~)
86	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures)
[27]87	6913	Statuettes and other ornamental ceramic articles
[28](88	6914	Other ceramic articles
89	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
90	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
91	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
92	7006 00 00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
93	7007	Safety glass, consisting of toughened (tempered) or laminated glass
94	7008	Multiple-walled insulating units of glass
95	7009	Glass mirrors, whether or not framed, including rear-view mirrors
96	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
97	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
98	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms
99	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
100	7321	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel

[26] Omitted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[27] Omitted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[28] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
101	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
102	7324	Sanitary ware and parts thereof of iron and steel
103	7418	All goods other than utensils i.e. sanitary ware and parts thereof of copper
104	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00
105	7610 10 00	Doors, windows and their frames and thresholds for doors
106	7615	All goods other than utensils i.e. sanitary ware and parts thereof
107	8212	Razors and razor blades (including razor blade blanks in strips)
108	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]
109	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
110	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
111	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403)
[29]112	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
[30]113	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
114	**8407**	~~Spark-ignition reciprocating or rotary internal combustion piston engine~~ **[31]Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]**
115	**8408**	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)**
116	**8409**	**Parts suitable for use solely or principally with the engines of heading 8407 or 8408**
117	**8413**	**Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30],** [32]~~(concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10])~~
[33]118	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
119	**8415**	**Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated**
[34]120	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
[35](121	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass

[29] W.e.f. 1.7.2017 to 13.10.2017 by master notification & omitted by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[30] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[31] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[32] Omitted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[33] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[34] W.e.f. 1.7.2017 to 27.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[35] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
		lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90]
122	**8422**	**Dish washing machines, household [8422 11 00] and other [8422 19 00]**
123	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
124	8424	Fire extinguishers
125	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
126	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
127	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
128	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
129	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle)
[36]130	8450	Household or laundry-type washing machines, including machines which both wash and dry
[37](131	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]
132	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines
133	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
134	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00])
[38]135	8483	~~Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings~~ [39]*(~~and plain shaft bearings~~)*, ~~gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)~~ [40]Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
[41](136	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
137	8504	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]
138	8506	Primary cells and primary batteries)

[36] W.e.f. 1.7.2017 to 27.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[37] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[38] W.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[39]*Omitted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017
[40] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[41] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

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(1)	(2)	(3)
139	**8507**	~~Electric accumulators, including separators therefor, whether or not rectangular (including square)~~ [42]*(**Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery** [43]^(**and other Lithium-ion accumulators including Lithium-ion power banks**)^)*
[44]140	8508	Vacuum cleaners
[45](141	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [46]([other than wet grinder consisting of stone as a grinder])
142	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor)
143	**8511**	**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines**
[47](144	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
145	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512)
[48]146	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
[49](147	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]
148	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]
149	8519	Sound recording or reproducing apparatus
150	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521)
[50]151	8525	~~Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [other than CCTV]~~ [51]Digital cameras and video camera recorders [other than CCTV]
[52](152	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
153	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock)
154	**8528**	**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus** *[~~other than computer monitors not exceeding **17** inches~~]* [53]*(#[~~other than computer monitors not exceeding **20** inches~~)* [54]†(; ~~and set top boxes for television~~)†]# [55](#[**other than computer monitors not exceeding ~~20~~**

[42] *Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[43] ^Inserted w.e.f.1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[44] W.e.f. 1.7.2017 to 26.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[45] W.e.f. 1.7.2017 to 26.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[46] Added w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[47] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[48] W.e.f. 1.7.2017 to 26.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[49] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[50] W.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt
[51] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[52] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[53] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[54] †Added w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[55] #Substituted w.e.f. 27.7.2018 by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018

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(1)	(2)	(3)
		~~inches~~ [56]⊗(32 inches,)⊗ set top box for television and Television set (including LCD and LED television) of screen size not exceeding ~~68 cm~~ [57]⊕(32 inches)⊕])# **[c][Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus; other than computer monitors not exceeding 32 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 32 inches][c]**
[58](155	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
156	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
157	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
158	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for ~~optical fibres optical fibres, bundles or cables~~ [59]*(optical fibres, optical fibre bundles or cables)
159	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
160	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
161	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; ~~Optical Fiber~~ [60](Optical Fibre Cables)]
162	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
163	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material)
[61]163A	**8701**	**Road tractors for semi-trailers of engine capacity more than 1800 cc**
164	**8702**	~~Motor vehicles for the transport of ten or more persons, including the driver~~ **[62]Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]**
165	**8703**	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]**
166	**8704**	**Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]**
[63]167	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
168	**8706**	**Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705**
169	**8707**	**Bodies (including cabs), for the motor vehicles of headings 8701 to 8705**

[56] ⊗Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[57] ⊕Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[58] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[59] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[60] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[61] Inserted w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[62] Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[63] W.e.f. 1.7.2017 to 26.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018

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(1)	(2)	(3)
170	**8708**	**Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]**
[64]171	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
[65]172	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
173	**8711**	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars**
[66]174	8714	Parts and accessories of vehicles of headings 8711 and 8713
[67]174	**8714**	**Parts and accessories of vehicles of heading 8711**[9-S]
[68]175	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
176	~~**8802**~~ [69]**(8802 or 886)**	**Aircrafts for personal use**
177	**8903**	**Yachts and other vessels for pleasure or sports; rowing boats and canoes**
[70](178	9004	Goggles
179	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
180	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
181	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
182	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
183	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
184	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
185	9012	Microscopes other than optical microscopes; diffraction apparatus
186	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
187	9014	Direction finding compasses; other navigational instruments and appliances
188	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
189	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
190	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for\ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light

[64] W.e.f. 1.7.2017 to 26.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[65] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[66] W.e.f. 1.7.2017 to 31.12.2018 by master notification & later substituted
[67] Substituted w.e.f. 1.1.2019 by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[68] W.e.f. 1.7.2017 to 26.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.7.2018
[69] Substituted w.e.f. 1.1.2022 by N. No.18/2021-IT-R|18/2021-CT-R dt 28.12.2021
[70] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
191	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
192	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
193	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
194	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
195	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)
196	9107	Time switches with clock or watch movement or with synchronous motor
197	9108	Watch movements, complete and assembled
198	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements
199	9111	Watch cases and parts thereof
200	9112	Cases for other than clocks, and parts thereof
201	9113	Watch straps, watch bands and watch bracelets, and parts thereof
202	9114	Other watch parts
203	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
204	9202	Other string musical instruments (for example, guitars, violins, harps)
205	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
206	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
207	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
208	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
209	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds)
210	**9302**	**Revolvers and pistols, other than those of heading 9303 or 9304**
[71](211	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
212	9403	Other furniture [other than bamboo furniture] and parts thereof
213	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
214	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included)
[72]215	9504	~~Video games consoles and Machines~~ [73]Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]

[71] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[72] W.e.f. 1.7.2017 to 31.12.2018 by master notification & omitted by N. No.25/2018-IT-R|24/2018-CT-R dt 31.12.2018
[73] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[74](216	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
217	9506	Articles and equipment for general physical exercise, gymnastics, athletics
218	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries])
[75]219	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
[76](220	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
221	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
222	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof ~~other than flints and wicks~~ [77]([other than flints, wicks or Kitchen gas lighters]))
223	**9614**	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof**
[78]224	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
[79](225	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
226	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing)
227	**9804**	**All dutiable articles intended for personal use**
[80]228	« « [81](Any Chapter)	Lottery authorized by State Governments Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 207 (13 of 2017) shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. Explanation 2.- (1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010. ♦ *Rule 2(1)(f) of the Lotteries (Regulation) Rules, 2010: "Organising State" means the State Government which conducts the lottery either in its own territory or sells its tickets in the territory of any other State;*
[82]228	**Any Chapter**	**Lottery** Author Note: Rule 31A(2). The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.
[83]229	**Any Chapter**	**Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club**

[74] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[75] W.e.f. 1.7.2017 to 22.9.2017 by master notification & omitted by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[76] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[77] Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[78] W.e.f. 1.7.2017 to 27.7.2018 by master notification & omitted by N. No.19/2018-IT-R|18/2018-CT-R dt 26.72018
[79] W.e.f. 1.7.2017 to 15.11.2017 by master notification & omitted by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[80] W.e.f. 1.7.2017 to 29.2.2020 by master notification & omitted by N. No.1/2020-IT-R|1/2020-CT-R dt 21.2.2020
[81] Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[82] Substituted w.e.f. 1.3.2020 by N. No.1/2020-IT-R|1/2020-CT-R dt 21.2.2020
[83] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

Live list of 28% Taxable Goods			
Master Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017			
0	(1)	(2)	(3)
S. No.	S. No. in Noti.	Chap/Head/ Sub-head/ Tariff item	Description of the Goods
1	1	1703	Molasses
2	10	2106 90 20	Pan masala
3	12	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
4	[12-I] 12A	2202 99 90	Caffeinated Beverages[12-I]
5	[17-I] 12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.[17-I]
6	13	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
7	14	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
8	15	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
9	[20-I] 15A	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion[20-I]
10	[20-I] 15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion[20-I]
11	18	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
12	46	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; ~~and Rear Tractor tyres~~, [6-A]rear tractor tyres; and of a kind used on aircraft[6-A]]
13	114	8407	~~Spark ignition reciprocating or rotary internal combustion piston engine~~ [6-S]Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines][6-S]
14	115	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
15	116	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
16	117	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], [6-O]~~concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]~~[6-O]
17	119	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
18	122	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
19	139	8507	~~Electric accumulators, including separators therefor, whether or not rectangular (including square)~~ [8-S][Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery [9-I]and other Lithium-ion accumulators including Lithium-ion power banks[9-I]][8-S]
20	143	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors);

Live list of 28% Taxable Goods			
Master Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017**: (1/2017) No. FD48CSL 2017 dt 29.6.2017			
0	(1)	(2)	(3)
			generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
21	154	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus *[~~other than computer monitors not exceeding 17 inches~~]* 4-S*#[~~other than computer monitors not exceeding 20 inches~~4-S* 6-A; ~~and set top boxes for television~~6-A]# 8-S#[other than computer monitors not exceeding ~~20 inches~~ 9-S32 inches, 9-S set top box for television and Television set (including LCD and LED television) of screen size not exceeding ~~68 cm~~ 9-S32 inches9-S]#8-S c**[Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus; other than computer monitors not exceeding 32 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 32 inches]**c
22	1b-I 163A	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc1b-I
23	164	8702	~~Motor vehicles for the transport of ten or more persons, including the driver~~ 7-SMotor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]7-S
24	165	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]
25	166	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
26	168	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
27	169	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
28	170	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
29	173	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
30	9-S 174	8714	Parts and accessories of vehicles of heading 87119-S
31	176	~~8802~~ 20-S8802 or 880620-S	Aircrafts for personal use
32	177	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
33	210	9302	Revolvers and pistols, other than those of heading 9303 or 9304
34	223	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
35	227	9804	All dutiable articles intended for personal use
36	14-S 228	Any Chapter	Lottery14-S Author Note: Rule 31A(2). The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.
37	7-I 229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club7-I

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Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017:** (1/2017) No. FD48CSL 2017 dt 29.6.2017		
S. No.	Chap/Heading/ Sub-heading/ Tariff item	Description of the Goods
(1)	(2)	(3)
1	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
[1]~~2~~	~~7102~~	~~Diamonds, whether or not worked, but not mounted or set [other than Non Industrial Unworked or simply sawn, cleaved or bruted]~~ [2]*([~~other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted including unsorted diamonds~~])*
[3]~~3~~	~~7103~~	~~Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]~~ [4](~~Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]~~)
[5]~~4~~	~~7104~~	~~Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]~~ [6](~~Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport~~])
5	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7	7107	Base metals manufactured clad with silver, not further worked than semi-manufactured
8	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
12	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
13	7113	Articles of jewellery and parts thereof, of precious metal or ~~of metal clad with precious metal~~ [7]*(of metal clad with precious metal [8]^([~~other than bangles of lac/shellac~~])^)*
14	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal

[1] Omitted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[2] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[3] w.e.f. 1.7.2017 by master notification & omitted by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[4] Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[5] w.e.f. 1.7.2017 by master notification & omitted by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[6] Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[7] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017
[8] ^Omitted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017:** (1/2017) No. FD48CSL 2017 dt 29.6.2017		
S. No.	Chap/Heading/ Sub-heading/ Tariff item	Description of the Goods
(1)	(2)	(3)
15	7115	Other articles of precious metal or of metal clad with precious metal
16	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17	7117	~~Imitation jewellery~~ [9](Imitation jewellery [other than bangles of lac/shellac])
18	7118	Coin

XXXXX

[9] Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017:** (1/2017) No. FD48CSL 2017 dt 29.6.2017		
S. No.	Chap/Heading/ Sub-heading/ Tariff Item	Description of the Goods
1	2	3
1	**7102**	~~Diamonds, non-industrial unworked or simply sawn, cleaved or bruted~~ [1]*(~~Diamonds, industrial, non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds~~)* **[2]^**(All goods)**^** **[3][Rough diamonds or simply sawn diamonds, industrial or non-industrial]**
2	**7103**	~~Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped~~ [4]*(~~Semi-precious stones, unworked or simply sawn or roughly shaped~~)* **[5]^(precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport)^**
[6]~~2A~~	~~7103~~	~~Precious stones (other than diamonds), ungraded precious stones (other than diamonds)~~
3	**7104**	~~Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped~~ [7]*(~~Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped~~)* [8]^(Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport)^ **[9][Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped]**
[10]~~4~~	~~7104~~	~~Synthetic or reconstructed precious stones~~

XXXXX

[1] *Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017
[2] ^Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[3] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[4] *Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[5] ^Substituted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[6] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018 & omitted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[7] *Substituted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018
[8] ^Substituted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019
[9] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022
[10] Inserted w.e.f. 25.1.2018 by N. No.7/2018-IT-R|6/2018-CT-R dt 25.1.2018 & omitted w.e.f. 1.10.2019 by N. No.14/2019-IT-R|14/2019-CT-R dt 30.9.2019

1. Schedule VII Goods Taxable Total @ 1.5%

Parent Notification No.1/2017-IT (Rate) dt 28.6.2017: **No.1/2017-CT (Rate) dt 28.6.2017:** (1/2017) No. FD48CSL 2017 dt 29.6.2017		
S. No.	Chap/Heading/ Sub-heading/ Tariff Item	Description of the Goods
1	2	3
[11]**1**	**7102**	**Goods other than those specified against S. No. 1 in Schedule VI**
[12]**2**	**7104**	**Goods other than those specified against S. No. 3 in Schedule VI**

Explanation.- For the purposes of this Schedule,-

(i) The phrase **"unit container"** means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) ~~The phrase **"registered brand name"** means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.~~

Above clause (ii) was substituted as below w.e.f. 22.9.2017

[13]**((ii)(a) ~~The phrase **"brand name"** means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.~~

(b) ~~The phrase **"registered brand name"** means,~~

~~(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is Subsequently deregistered;~~

~~(B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);~~

~~(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country~~.)**

Above sub-clause (b) was substituted as below w.e.f. 15.11.2017

[14]*((b) ~~The phrase **"registered brand name"** means,~~

~~(A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de registered;~~

~~(B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);~~

~~(C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.)~~*

Above clause (ii) was substituted as below w.e.f. 18.7.2022

[15]**(ii)** The expression **'pre-packaged and labelled'** means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

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[11] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

[12] Inserted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

[13] **Substituted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017

[14] *Substituted w.e.f. 15.11.2017 by N. No.43/2017-IT-R|41/2017-CT-R dt 14.11.2017

[15] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

- *Clause (l) of section 2 of the Legal Metrology Act, 2009:* ***"pre-packaged commodity"*** *means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a pre-determined quantity;*

- *Under Legal Metrology (Packaged Commodities) Rules, 2011 only contextual rules are given here under for ease of reference.-*

Legal Metrology (Packaged Commodities) Rules, 2011

Chapter II

PROVISIONS APPLICABLE TO PACKAGES INTENDED FOR RETAIL SALE

3. Applicability of the Chapter.

The provisions of this Chapter shall not apply to,-

(a) packages of commodities containing quantity of more than 25 kg or 25 litre excluding cement and fertilizer sold in bags up to 50 kg; and

(b) packaged commodities meant for industrial consumers or institutional consumers.

Explanation:- *For the purpose of this rule,-*

i) ***"institutional consumer"*** *means the institutional consumer like transportation, Airways, Railways, Hotels, Hospitals or any other service institutions who buy packaged commodities directly from the manufacturer for use by that institution.*

ii) ***"industrial Consumer"*** *means the industrial consumer who buy packaged commodities directly from the manufacturer for use by that industry.*

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from 1st day of July, 2017.

Annexure, below, Inserted w.e.f. 22.9.2017

ANNEXURE

[16]^(For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit **to that effect with the jurisdictional commissioner of Central tax or jurisdictional commissioner of State tax, as the case maybe,** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as define in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily)^

Proviso, below, inserted w.e.f. 13.10.2017

[17]†(**Provided** that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorized the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.)†

XXXXX

[16] ^Inserted w.e.f. 22.9.2017 by N. No.27/2017-IT-R|27/2017-CT-R dt 22.9.2017

[17] †Inserted w.e.f. 13.10.2017 by N. No.35/2017-IT-R|34/2017-CT-R dt 13.10.2017

SPACE FOR NOTES

PART-A: RATE NOTIFICATIONS

2. SCHEDULE GOODS EXEMPTED

S. No.	2. Notifications: Schedule Goods Exempted		
	IGST	CGST	SGST
1	2/2017-IT (Rate) dt 28.6.2017: Parent Notification a. Corrig. dt 12.7.2017 b. Corrig. dt 27.7.2017	2/2017-CT (Rate) dt 28.6.2017: Parent Notification [w.e.f. 1.7.2017] a. Corrig. dt 12.7.2017 [1.7.2017] b. Corrig. dt 27.7.2017 [1.7.2017]	(2/2017) FD48CSL 2017 dt 29.6.2017: Parent Notification
2	28/2017-IT (Rate) dt 22.9.2017	28/2017-CT (Rate) dt 22.9.2017 [22.9.2017]	(28/2017) FD48CSL 2017 dt 22.9.2017
3	36/2017-IT (Rate) dt 13.10.2017	35/2017-CT (Rate) dt 13.10.2017 [13.10.2017]	(35/2017) FD48CSL 2017 dt 13.10.2017
4	44/2017-IT (Rate) dt 14.11.2017	42/2017-CT (Rate) dt 14.11.2017 [15.11.2017]	(42/2017) FD48CSL 2017 dt 14.11.2017
5	8/2018-IT (Rate) dt 25.1.2018	7/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(7/2018) FD48CSL 2017 dt 25.1.2018
6	20/2018-IT (Rate) dt 26.7.2018 NA	19/2018-CT (Rate) dt 26.7.2018 [27.7.2018] NA	(19/2018) FD48CSL 2017 dt 26.7.2018 Corrig. dt 29.9.2018
7	26/2018-IT (Rate) dt 31.12.2018	25/2018-CT (Rate) dt 31.12.2018 [1.1.2019]	(25/2018) FD48CSL 2017 dt 31.12.2018
8	15/2019-IT (Rate) dt 30.9.2019	15/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(15/2019) FD48CSL 2017 dt 30.9.2019
9	9/2021-IT (Rate) dt 30.9.2021	9/2021-CT (Rate) dt 30.9.2021 [1.10.2021]	(9/2021) FD55CSL 2021 dt 30.9.2021
10	19/2021-IT (Rate) dt 28.12.2021	19/2021-CT (Rate) dt 28.12.2021 [1.1.2022]	(19/2021) FD55CSL 2021 dt 29.12.2021
11	7/2022-IT (Rate) dt 13.7.2022	7/2022-IT (Rate) dt 13.7.2022 [18.7.2022]	(7/2022) FD20CSL 2022 dt 15.7.2022
	Will continue...		

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GOVERNMENT OF INDIA
Ministry of Finance, (Department of Revenue)
Notification No.2/2017-Integrated Tax (Rate)
Notification No.2/2017-Central Tax (Rate)

New Delhi, the 28th June 2017

Notification No.2/2017-IT (Rate) dt 28.6.2017

G.S.R.667(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby exempts inter-State supplies of goods, the description of which is specified in column (3) of the **Schedule** appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017 (13 of 2017).

Notification No.2/2017-CT (Rate) dt 28.6.2017

G.S.R.674(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the **Schedule** appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in

column (2) of the said Schedule, from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017).

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
S. No.	Chap/Head/ Sub-head/ Tariff item	Description of the Goods
1	0101	Live asses, mules and hinnies
2	0102	Live bovine animals
3	0103	Live swine
4	0104	Live sheep and goats
5	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6	0106	Other live animal such as Mammals, Birds, Insects
7	0201	Meat of bovine animals, fresh and chilled.
[1]~~8~~	~~0202~~	~~Meat of bovine animals frozen [other than frozen and put up in unit container]~~
[2]8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
[3]~~9~~	~~0203~~	~~Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]~~
[4]9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] ~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]~~ [5](, other than pre-packaged and labelled)
[6]~~10~~	~~0204~~	~~Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]~~
[7]~~11~~	~~0205~~	~~Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]~~
[8]~~12~~	~~0206~~	~~Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]~~
[9]~~13~~	~~0207~~	~~Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]~~
[10]14	~~0208~~	~~Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]~~
[11]~~15~~	~~0209~~	~~Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]~~
[12]~~16~~	~~0209~~	~~Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit container]~~
[13]~~17~~	~~0210~~	~~Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers~~

[1] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[2] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[3] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[4] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[5] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[6] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[7] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[8] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[9] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[10] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[11] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[12] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[13] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
18	03	Fish seeds, prawn/shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 5%]
19	0301	Live fish.
20	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
[14]~~21~~	~~0304~~	~~Fish fillets and other fish meat (whether or not minced), fresh or chilled.~~
[15]21	0304, 0306, 0307, 0308	All goods, fresh or chilled
[16]~~22~~	~~0306~~	~~Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.~~
[17]22	~~0303, 0304, 0305, 0306, 0307, 0308~~ [18](0303, 0304, 0305, 0306, 0307, 0308 0309)	All goods [other than fresh or chilled] and ~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I~~] [19](, other than pre-packaged and labelled)
[20]~~23~~	~~0307~~	~~Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.~~
[21]~~24~~	~~0308~~	~~Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.~~
25	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26	0403	~~Curd; Lassi; Butter milk~~ [22](Curd, Lassi, Butter milk, other than pre-packaged and labelled)
27	0406	Chena or paneer, ~~other than put up in unit containers and bearing a registered brand name~~; [23](~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I~~]) [24](, other than pre-packaged and labelled)
28	0407	Birds' eggs, in shell, fresh, preserved or cooked
29	0409	Natural honey, ~~other than put up in unit container and bearing a registered brand name~~ [25](~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I~~]) [26](, other than pre-packaged and labelled)
30	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
[27]30A	0504	All goods, fresh or chilled

[14] W.e.f. 1.7.2017 to 14.11.2017 by master notification
[15] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[16] W.e.f. 1.7.2017 to 14.11.2017 by N. No.2/2017 IT-R|2/2017-CT-R dt 28.6.2017
[17] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[18] Substituted w.e.f. 1.1.2022 by N. No.19/2021-IT-R|19/2021-CT-R dt 28.12.2021
[19] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[20] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[21] Omitted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[22] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[23] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[24] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[25] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[26] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[27] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[28]30B	0504	All goods [other than fresh or chilled] ~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I~~] [29](, other than pre-packaged and labelled)
31	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33	0511	Semen including frozen semen
34	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35	0701	Potatoes, fresh or chilled.
36	0702	Tomatoes, fresh or chilled.
37	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39	0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.
40	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41	0707	Cucumbers and gherkins, fresh or chilled.
42	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43	0709	Other vegetables, fresh or chilled.
[30]~~43A~~	~~0710~~	~~Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and,~~ (a) ~~bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I~~]
[31]43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
[32](43B	0711	~~Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption)~~ [33]†(Vegetables provisionally preserved, but unsuitable in that state for immediate consumption)†
44	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45	0713	~~Dried leguminous vegetables, shelled, whether or not skinned or split.~~ [34](Dried leguminous vegetables, shelled, whether or not skinned or split [~~other than put up in unit container and bearing a registered brand name~~] [35]†(~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I~~])† [36](, other than pre-packaged and labelled)

[28] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[29] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[30] Inserted w.e.f. 15.11.2017 to 31.12.2018 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[31] Substituted w.e.f. 1.1.2019 by N. No.26/2018-IT-R|25/2018-CT-R dt 31.12.2018
[32] Substituted w.e.f. 1.1.2019 by N. No.26/2018-IT-R|25/2018-CT-R dt 31.12.2018
[33] †Substituted w.e.f. 1.1.2022 by N. No.19/2021-IT-R|19/2021-CT-R dt 28.12.2021
[34] Read as w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 of master notification
[35] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[36] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
46	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, ~~fresh or chilled~~ [37](fresh or chilled, dried); sago pith.
[38]46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets ~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]~~ [39](, other than pre-packaged and labelled)
[40]46B	08	Dried makhana, whether or not shelled or peeled ~~[other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]~~ [41](, other than pre-packaged and labelled)
47	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48	0801	Brazil nuts, fresh, whether or not shelled or peeled
49	0802	~~Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled~~ [42](Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled)
50	0803	Bananas, including plantains, fresh or dried
51	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53	0806	Grapes, fresh
54	0807	Melons (including watermelons) and papaws (papayas), fresh.
55	0808	Apples, pears and quinces, fresh.
56	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
[43]57A	0813	Tamarind dried
58	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59	~~9~~ [44](7, 9 or 10)	All goods of seed quality
60	0901	Coffee beans, not roasted
61	0902	Unprocessed green leaves of tea
62	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]

[37] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[38] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[39] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[40] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[41] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[42] Substituted w.e.f. 1.1.2022 by N. No.19/2021-IT-R|19/2021-CT-R dt 28.12.2021
[43] Inserted w.e.f. 1.10.2019 by N. No.15/2019-IT-R|15/2019-CT-R dt 30.9.2019
[44] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
63	0910 11 10	Fresh ginger, other than in processed form
64	0910 30 10	Fresh turmeric, other than in processed form
65	1001	Wheat and meslin [~~other than those put up in unit container and bearing a registered brand name~~] [45]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [46](, other than pre-packaged and labelled)
66	1002	Rye [~~other than those put up in unit container and bearing a registered brand name~~ [47]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [48](, other than pre-packaged and labelled)
67	1003	Barley [~~other than those put up in unit container and bearing a registered brand name~~ [49]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [50](, other than pre-packaged and labelled)
68	1004	Oats [~~other than those put up in unit container and bearing a registered brand name~~ [51]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [52](, other than pre-packaged and labelled)
69	1005	Maize (corn) [~~other than those put up in unit container and bearing a registered brand name~~ [53]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [54](, other than pre-packaged and labelled)
70	1006	Rice [~~other than those put up in unit container and bearing a registered brand name~~ [55]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [56](, other than pre-packaged and labelled)

[45] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[46] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[47] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[48] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[49] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[50] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[51] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[52] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[53] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[54] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[55] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[56] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
71	1007	Grain sorghum [~~other than those put up in unit container and bearing a registered brand name~~ [57]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [58](, other than pre-packaged and labelled)
72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [~~other than those put up in unit container and bearing a registered brand name~~ [59]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [60](other than pre-packaged and labelled)
73	1101	Wheat or meslin flour [~~other than those put up in unit container and bearing a registered brand name~~ [61]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [62](, other than pre-packaged and labelled)
74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [~~other than those put up in unit container and bearing a registered brand name~~ [63]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [64](, other than pre-packaged and labelled)
75	1103	Cereal groats, meal and pellets [~~other than those put up in unit container and bearing a registered brand name~~ [65]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [66](, other than pre-packaged and labelled)
76	1104	Cereal grains hulled
77	1105	~~Flour of potatoes~~ [67]†(Flour, powder, flakes, granules or pellets of potatoes)† [~~other than those put up in unit container and bearing a registered brand name~~ [68]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in~~

[57] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[58] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[59] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[60] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[61] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[62] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[63] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[64] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[65] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[66] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[67] †Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[68] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		~~respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I~~]) [69](, other than pre-packaged and labelled)
78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [~~other than those put up in unit container and bearing a registered brand name~~ [70]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I~~]) [71](, other than pre-packaged and labelled)
[72]78A	1106 10 10	Guar meal
79	12	All goods of seed quality
80	1201	Soya beans, whether or not broken, of seed quality.
81	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82	1204	Linseed, whether or not broken, of seed quality.
83	1205	Rape or colza seeds, whether or not broken, of seed quality.
84	1206	Sunflower seeds, whether or not broken, of seed quality.
85	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Saffower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
[73]~~86~~	~~1209~~	~~Seeds, fruit and spores, of a kind used for sowing.~~
[74]86	1209	Seeds, fruit and spores, of a kind used for sowing Explanation**:** This entry does not cover seeds meant for any use other than sowing.
87	1210	Hop cones, fresh.
[75]87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets
88	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupins, vetches and similar forage products, whether or not in the form of pellets.
92	1301	Lac and Shellac
[76]92A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass
93	1404 90 40	Betel leaves
[77]93A	1404 90 60	coconut shell, unworked
[78]93B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
94	1701 or 1702	~~Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery~~

[69] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[70] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[71] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[72] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[73] W.e.f. 1.7.2017 to 30.9.2017 by master notification
[74] Substituted w.e.f. 1.10.2021 by N. No.9/2021-IT-R|9/2021-CT-R dt 30.9.2021
[75] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[76] Inserted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018
[77] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[78] Inserted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
		[79]~~(Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar)~~ [80][(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled; (ii) Khandsari Sugar, other than pre-packaged and labelled]
95	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki [81](, other than pre-packaged and labelled)
96	1905	Pappad, by whatever name it is known, except when served for consumption
97	1905	Bread (branded or otherwise), except when served for consumption and pizza bread
[82]97A	2009 89 90	Tender coconut water ~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ ~~(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]~~ [83](, other than pre-packaged and labelled)
98	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99	2201	Water [other than aerated, mineral, [84]~~purified~~, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100	2201	Non-alcoholic Toddy, Neera including date and palm neera
~~101~~	~~2202 90 90~~	~~Tender coconut water~~ [~~other than put up in unit container and bearing a registered brand name~~ [85](~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~)
102	~~2302,~~ [86](~~2301, 2302~~) ~~2304, 2305, 2306, 2308, 2309~~ [87]*(2301, 2302, 2308, 2309)*	~~Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake~~ [88]†(Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran)†
[89]~~102A~~	~~2306~~	~~Cotton seed oil cake~~
[90]~~102A~~	~~2302~~	~~De-oiled rice bran~~
[91]102A	230**6**	De-oiled rice bran **Explanation:** The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018

[79] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[80] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[81] Inserted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[82] Inserted w.e.f. 1.1.2022 by N. No.19/2021-IT-R|19/2021-CT-R dt 28.12.2021
[83] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[84] Omitted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[85] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017 & whole entry omitted w.e.f. 1.1.2022 by N. No. 19/2021-IT-R|19/2021-CT-R dt 28.12.2021
[86] Read as w.e.f. 1.7.2017 by corrigendum dated 27.7.2017 of master notification
[87] *Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[88] †Substituted w.e.f. 25.1.2018 by N. No.8/2018-IT-R|7/2018-CT-R dt 25.1.2018
[89] Inserted w.e.f. 22.9.2017 to 24.1.2018 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[90] Inserted w.e.f. 25.1.2018 to 26.7.2018 by N. No.8/2018-IT-R|7/2018-CT-R dt 25.1.2018
[91] Substituted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[92]102B	2306	Cotton seed oil cake
103	2501	~~Salt, all types~~ [93](Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water)
[94]103A	26	Uranium Ore Concentrate
104	2716 00 00	Electrical energy
105	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470: 2002
106	3002	Human Blood and its components
107	3006	All types of contraceptives
108	3101	All goods and organic manure [~~other than put up in unit containers and bearing a registered brand name~~ [95]([~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~]) [96](, other than pre-packaged and labelled)
109	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110	3825	Municipal waste, sewage sludge, clinical waste
111	3926	Plastic bangles
112	4014	Condoms and contraceptives
113	4401	Firewood or fuel wood
114	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
[97]114A	44 or 68	Deities made of stone, marble or wood
[98]114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
[99]114C	46	Plates and cups made up of all kinds of leaves/flowers/bark
115	4802/4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116	4817/4907	Postal items, like envelope, Post card etc., sold by Government
[100]~~117~~	~~48/4907~~	~~Rupee notes when sold to the Reserve Bank of India~~
[101]117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India
[102]~~118~~	~~4907~~	~~Cheques, lose or in book form~~
119	4901	Printed books, including Braille books
120	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121	4903	Children's picture, drawing or colouring books
[103]121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated

[92] Inserted w.e.f. 25.1.2018 by N. No.8/2018-IT-R|7/2018-CT-R dt 25.1.2018
[93] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[94] Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017 & w.r.e.f. 1.7.2017 by The Finance (2) Act, 2019 dt 1.8.2019
[95] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[96] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[97] Inserted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018
[98] Inserted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018
[99] Inserted w.e.f. 1.10.2019 by N. No.15/2019-IT-R|15/2019-CT-R dt 30.9.2019
[100] W.e.f. 1.7.2017 to 26.7.2018 by master notification
[101] Omitted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018
[102] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[103] Inserted w.e.f. 1.1.2019 by N. No.26/2018-IT-R|25/2018-CT-R dt 31.12.2018

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
[104]~~122~~	~~4905~~	~~Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed~~
[105]122A	4907	Duty Credit Scrips
123	5001	Silkworm laying, cocoon
124	5002	Raw silk
125	5003	Silk waste
126	5101	Wool, not carded or combed
127	5102	Fine or coarse animal hair, not carded or combed
128	5103	Waste of wool or of fine or coarse animal hair
129	52	Gandhi Topi
130	52	Khadi yarn
[106]130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets
131	5303	Jute fibres, raw or processed but not spun
132	5305	Coconut, coir fibre
[107]132A	53	Coir pith compost ~~other than those put up in unit container and,~~ ~~(a) bearing a registered brand name; or~~ (b) ~~bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]~~ [108](, other than pre-packaged and labelled)
133	63	Indian National Flag
134	6703	Human hair, dressed, thinned, bleached or otherwise worked
135	6912 00 40	Earthen pot and clay lamps
[109]135A	69	Idols made of clay
136	7018	Glass bangles (except those made from precious metals)
[110]*(136A	~~7113~~ [111]^(7117)^	Bangles of lac/shellac)*
137	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry [112](other than Ghamella)
138	8445	~~Amber charkha~~ [113]Charkha for hand spinning of yarns, including amber charkha
139	8446	Handloom [weaving machinery]
140	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
[114]~~141~~	~~8803~~ [115]~~8803~~	~~Parts of goods of heading 8801~~

[104] Omitted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[105] Inserted w.e.f. 13.10.2017 by N. No.36/2017-IT-R|35/2017-CT-R dt 13.10.2017
[106] Inserted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[107] Inserted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018
[108] Substituted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[109] Inserted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[110] *Inserted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017
[111] ^Substituted w.e.f. 25.1.2018 by N. No.8/2018-IT-R|7/2018-CT-R dt 25.1.2018
[112] Added w.e.f. 25.1.2018 by N. No.8/2018-IT-R|7/2018-CT-R dt 25.1.2018
[113] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[114] Omitted w.e.f. 18.7.2022 by N. No.7/2022-IT-R|7/2022-CT-R dt 13.7.2022
[115] Substituted w.e.f. 1.1.2022 by N. No.19/2021-IT-R|19/2021-CT-R dt 28.12.2021

Parent Notifications No.2/2017-IT (Rate) dt 28.6.2017: **2/2017-CT (Rate) dt 28.6.2017**: (2/2017) FD48CSL 2017 dt 29.6.2017		
(1)	(2)	(3)
142	9021	Hearing aids
143	92	~~Indigenous handmade musical instruments~~ [116]Indigenous handmade musical instruments as listed in ANNEXURE II
144	9603	~~Muddhas made of sarkanda and phoolbaharijhadoo~~ [117]Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles
145	9609	Slate pencils and chalk sticks
146	9610 00 00	Slates
[118]146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons
147	9803	Passenger baggage
148	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) ~~Vibhuti sold by religious institutions~~, [119]Vibhuti (vi) Unbranded honey [120]~~[proposed GST Nil]~~ (vii) Wick for diya (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
149	_	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
[121]150	_	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants
[122]151	Any chapter	Parts for manufacture of hearing aids
[123]152	Any chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)
[124]153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause

Explanation.- For the purposes of this Schedule,-

(i) The phrase **"unit container"** means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package

(ii) ~~The phrase **"registered brand name"** means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods~~

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[116] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[117] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[118] Inserted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018
[119] Substituted w.e.f. 25.1.2018 by N. No.8/2018-IT-R|7/2018-CT-R dt 25.1.2018
[120] Omitted w.e.f. 1.7.2017 by corrigendum dated 12.7.2017 to master notification
[121] Inserted w.e.f. 13.10.2017 by N. No.36/2017-IT-R|35/2017-CT-R dt 13.10.2017
[122] Inserted w.e.f. 25.1.2018 by N. No.8/2018-IT-R|7/2018-CT-R dt 25.1.2018
[123] Inserted w.e.f. 27.7.2018 by N. No.20/2018-IT-R|19/2018-CT-R dt 26.7.2018
[124] Inserted w.e.f. 1.1.2019 by N. No.26/2018-IT-R|25/2018-CT-R dt 31.12.2018

~~for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.~~

Clause **(ii)** above was substituted as below w.e.f. 22.9.2017

[125]**(ii)**~~**(a)** The phrase **"brand name"** means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.~~

~~**(b)** The phrase **"registered brand name"** means,~~

(A) ~~a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;~~

(B) ~~a brand registered as on the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);~~

(C) ~~a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.~~)

Above sub-clause **(b)** was substituted as below w.e.f. 15.11.2017

[126]~~**(b)** The phrase **"registered brand name"** means,~~

~~(A) a brand registered as on or after the 15th May, 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;~~

~~(B) a brand registered as on or after the 15th May, 2017 under the Copyright Act, 1957 (Central Act 14 of 1957);~~

(C) ~~a brand registered as on or after the 15th May, 2017 under any law for the time being in force in any other country.)~~

Above clause (ii) was substituted as below w.e.f. 18.7.2022

[127]**(ii)** The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

- *Clause (l) of section 2 of the Legal Metrology Act, 2009:* ***"pre-packaged commodity"*** *means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a pre-determined quantity;*

- *Under Legal Metrology (Packaged Commodities) Rules, 2011 only contextual rules are given here under for ease of reference.-*

Legal Metrology (Packaged Commodities) Rules, 2011

Chapter II

PROVISIONS APPLICABLE TO PACKAGES INTENDED FOR RETAIL SALE

3. Applicability of the Chapter.

The provisions of this Chapter shall not apply to,-

(a) packages of commodities containing quantity of more than 25 kg or 25 litre excluding cement and fertilizer sold in bags up to 50 kg; and

(b) packaged commodities meant for industrial consumers or institutional consumers.

Explanation:- *For the purpose of this rule,-*

i) ***"institutional consumer"*** *means the institutional consumer like transportation, Airways, Railways, Hotels, Hospitals or any other service institutions who buy packaged commodities directly from the manufacturer for use by that institution.*

ii) ***"industrial Consumer"*** *means the industrial consumer who buy packaged commodities directly from the manufacturer for use by that industry.*

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

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[125] Substituted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017

[126] Substituted w.e.f. 15.11.2017 by N. No.44/2017-IT-R|42/2017-CT-R dt 14.11.2017

[127] Substituted w.e.f. 18.7.2022 by N. No.6/2022-IT-R|6/2022-CT-R dt 13.7.2022

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Clause (v) below was inserted w.e.f. 13.10.2017

[128]**((v)** The phrase **"Government Entity"** shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.)

2. This notification shall come into force with effect from the 1st day of July, 2017.

Annexure-I, below, was inserted w.e.f. 22.9.2017

ANNEXURE I

[129](For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the jurisdictional commissioner of Central tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.)

Proviso, below, was inserted w.e.f. 13.10.2017

[130](**Provided** that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.)

Annexure-II, below, was inserted w.e.f. 22.9.2017

[131](**ANNEXURE II**

S. No.143: ANNEXURE II: List of Indigenous handmade musical instruments		
Alphabetic order S. No.	S. No. in Annexure	Name of the Indigenous handmade musical instruments
1	55	Alghoza - double flute
2	56	Bansuri
3	35	Behala (violin type)
4	1	Bulbul Tarang
5	112	Chande
6	104	Chenda
7	122	Chengila - metal disc
8	28	Chikara

[128] Inserted w.e.f. 13.10.2017 by N. No.36/2017-IT-R|35/2017-CT-R dt 13.10.2017
[129] Inserted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017
[130] Inserted w.e.f. 13.10.2017 by N. No.36/2017-IT-R|35/2017-CT-R dt 13.10.2017
[131] Inserted w.e.f. 22.9.2017 by N. No.28/2017-IT-R|28/2017-CT-R dt 22.9.2017

S. No.143: ANNEXURE II: List of Indigenous handmade musical instruments		
Alphabetic order S. No.	S. No. in Annexure	Name of the Indigenous handmade musical instruments
9	40	Classical sarangi
10	100	Daff, duff, daf or duf Dimdi or dimri-small frame drum without jingles
11	72	Damru
12	71	Dhad
13	106	Dhak
14	74	Dhol
15	107	Dhol
16	75	Dholak
17	108	Dholi
18	76	Dholki
19	29	Dilruba
20	73	Dimadi
21	105	Dollu
22	2	Dotar, Dotora, or Dotara
23	77	Duggi
24	65	Ekkalam
25	3	Ektara
26	30	Ektara violin
27	123	Elathalam
28	31	Esraj
29	39	Folk sarangi
30	124	Geger - brass vessel
31	4	Getchu Vadyam or Jhallari
32	43	Gethu or Jhallari
33	78	Ghat singhari or gada singari
34	125	Ghatam and Matkam (Earthenware pot drum)
35	79	Ghumot
36	126	Ghungroo
37	61	Gogona
38	5	Gopichand or Gopiyantra or Khamak
39	6	Gottuvadhyam or Chitravina
40	44	Gubguba or Jamuku-Percussion string instrument
41	80	Gummeta
42	18	Hansaveena
43	64	Harmonium (hand-pumped)
44	109	Idakka

S. No.143: ANNEXURE II: List of Indigenous handmade musical instruments		
Alphabetic order S. No.	S. No. in Annexure	Name of the Indigenous handmade musical instruments
45	49	Indian Harmonium: Double reed
46	121	Jaltarang Chimpta - fire tong with brass jingles
47	68	Kahal
48	32	Kamaicha
49	133	Kanch tarang, a type of glass harp
50	81	Kanjira
51	101	Kanjira - small frame drum with one jingle
52	102	Kansi - small without jingles
53	66	Karnal
54	134	Kashtha tarang, a type of xylophone
55	7	Katho
56	127	Khartal or Chiplya
57	82	Khol
58	83	Kinpar and Dhopar (tribal drums)
59	50	Kuzhal
60	84	Maddale
61	17	Magadi Veena
62	128	Manjeera or jhanj or taal
63	85	Maram
64	58	Mashak
65	33	Mayuri Vina or Taus
66	86	Mizhavu
67	19	Mohan Veena
68	62	Morsing
69	87	Mridangam
70	51	Nadaswaram
71	113	Nagara - pair of kettledrums
72	69	Nagphani
73	20	Nakula Veena
74	21	Nanduni
75	129	Nut - clay pot
76	34	Onavillu
77	88	Pakhavaj
78	89	Pakhavaj jor -Sikh instrument similar to table
79	114	Pambai - unit of two cylindrical drums

S. No.143: ANNEXURE II: List of Indigenous handmade musical instruments		
Alphabetic order S. No.	S. No. in Annexure	Name of the Indigenous handmade musical instruments
80	90	Panchamukha vadyam
81	115	Parai thappu, halgi-frame drum played with two sticks
82	103	Patayani thappu-medium frame drum played with hands
83	36	Pena or Bana
84	47	Pepa
85	45	Pulluvan kutam
86	37	Pulluvan veena-one stringed violin
87	91	Pung
88	48	Pungi or Been
89	67	Ramsinga
90	26	Ranjan Veena
91	38	Ravanahatha
92	22	Rudra Veena
93	116	Sambal
94	130	Sankarjang – lithophone
95	46	Santoor - Hammered chord box
96	23	Saraswati Veena
97	41	Sarinda
98	8	Sarod
99	52	Shehnai
100	63	Shruti box
101	92	Shuddha madalam or Maddalam
102	9	Sitar
103	60	Sruti upanga
104	117	Stick daff or stick duff-daff in a stand played with sticks
105	53	Sundari
106	10	Surbahar
107	11	Surshringar
108	12	Swarabat
109	13	Swarmandal
110	93	Tabala/tabl/chameli-goblet drum
111	94	Tabla
112	95	Tabla tarang-set of tablas
113	118	Tamak'
114	14	Tambura
115	96	Tamte

S. No.143: ANNEXURE II: List of Indigenous handmade musical instruments		
Alphabetic order S. No.	S. No. in Annexure	Name of the Indigenous handmade musical instruments
116	54	Tangmuri
117	42	Tar shehnai
118	119	Tasha - type of kettledrum
119	131	Thali - metal plate
120	97	Thanthi Panai
121	132	Thattukazhi mannai
122	110	Thavil
123	98	Thimila
124	59	Titti
125	27	Triveni Veena
126	99	Tumbak, tumbaknari, tumbaknaer
127	15	Tumbi
128	16	Tuntuna
129	70	Turi
130	111	Udukai
131	120	Urumee
132	57	Venu (Carnatic flute) Pullanguzhal
133	24	Vichitra Veena
134	25	Yazh)

XXXXX

PART-A: RATE NOTIFICATIONS

3. SERVICES TAXABLE

S. No.	3. Notifications: Schedule Services Taxable		
	IGST	CGST	SGST
1	8/2017-IT (Rate) dt 28.6.2017: Parent Notification a. Corrig. dt 30.6.2017 b. Corrig. dt 5.7.2017	11/2017-CT (Rate) dt 28.6.2017 with SCS: Parent Notification [w.e.f. 1.7.2017]	(11/2017) FD48CSL 2017 dt 29.6.2017: Parent Notification Corrig. dt 1.1.2018 [1.7.2017]
2	20/2017-IT Rate) dt 22.8.2017	20/2017-CT (Rate) dt 22.8.2017 [22.8.2017]	(20/2017) FD48CSL 2017 dt 22.8.2017
3	24/2017-IT (Rate) dt 21.9.2017	24/2017-CT (Rate) dt 21.9.2017 [21.9.2017]	(24/2017) FD48CSL 2017 dt 21.9.2017
4	39/2017-IT (Rate) dt 13.10.2017	31/2017-CT (Rate) dt 13.10.2017 [13.10.2017]	(31/2017) FD48CSL 2017 dt 13.10.2017
5	48/2017-IT (Rate) dt 14.11.2017	46/2017-CT (Rate) dt 14.11.2017 [15.11.2017]	(46/2017) FD48CSL 2017 dt 14.11.2017
6	1/2018-IT (Rate) dt 25.1.2018	1/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(1/2018) FD48CSL 2017 dt 25.1.2018
7	14/2018-IT (Rate) dt 26.7.2018	13/2018-CT (Rate) dt 26.7.2018 [27.7.2018]	(13/2018) FD48CSL 2017 dt 26.7.2018
8	18/2018-IT (Rate) dt 26.7.2018	17/2018-CT (Rate) dt 26.7.2018 [27.7.2018]	(17/2018) FD48CSL 2017 dt 26.7.2018
9	28/2018-IT (Rate) dt 31.12.2018	27/2018-CT (Rate) dt 31.12.2018 [1.1.2019]	(27/2018) FD48CSL 2017 dt 31.12.2018
10	31/2018-IT (Rate) dt 31.12.2018	30/2018-CT (Rate) dt 31.12.2018 [1.1.2019]	(30/2018) FD48CSL 2017 dt 31.12.2018
11	3/2019-IT (Rate) dt 29.3.2019 Not Applicable Corrig. dt 30.8.2019	3/2019-CT (Rate) dt 29.3.2019 [1.4.2019] Corrig. dt 25.4.2019 Corrig. dt 30.8.2019	(3/2019) FD48CSL 2017 dt 29.3.2019 Corrig. dt 27.4.2019 Corrig. dt 4.9.2019
12	9/2019- IT (Rate) dt 10.5.2019	10/2019-CT (Rate) dt 10.5.2019 [10.5.2019]	(10/2019) FD48CSL 2017 dt 10.5.2019
13	19/2019-IT (Rate) dt 30.9.2019	20/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(20/2019) FD48CSL 2017 dt 30.9.2019
14	25/2019-IT (Rate) dt 22.11.2019	26/2019-CT (Rate) dt 22.11.2019 [22.11.2019]	(26/2019) FD48CSL 2017 dt 22.11.2019
15	2/2020-IT (Rate) dt 26.3.2020	2/2020-CT (Rate) dt 25.3.2020 [1.4.2020]	(2/2020) FD12CSL 2020 dt 30.3.2020
16	2/2021-IT (Rate) dt 2.6.2021	2/2021-CT (Rate) dt 2.6.2021 [2.6.2021]	(2/2021) FD55CSL 2021 dt 2.6.2021
17	4/2021-IT (Rate) dt 14.6.2021	4/2021-CT (Rate) dt 14.6.2021 [14.6.2021]	(4/2021) FD55CSL 2021 dt 15.6.2021
18	6/2021-IT (Rate) dt 30.9.2021	6/2021-CT (Rate) dt 30.9.2021 [1.10.2021]	(6/2021) FD55CSL 2021 dt 30.9.2021
19	15/2021-IT (Rate) dt 18.11.2021: Suppressed by 22/2021-IT (R) dt 31.12.2021	15/2021-CT (Rate) dt 18.11.2021 [1.1.2022]:	(15/2021) FD55CSL 2021 dt 18.11.2021

		Suppressed by 22/2021-CT (R) dt 31.12.2021	
20	22/2021-IT (Rate) dt 31.12.2021: Suppressed 15/2021-IT (R) dt 18.11.2021	22/2021-CT (Rate) dt 31.12.2021 [1.1.2022]: Suppressed 15/2021-CT (R) dt 18.11.2021	(22/2021) FD55CSL 2021 dt 1.1.2022
21	3/2022-IT (Rate) dt 13.7.2022	3/2022-CT (Rate) dt 13.7.2022 [18.7.2022]	(3/2022) No. FD20CSL 2022 dt 15.7.2022
	Will continue...		

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GOVERNMENT OF INDIA

Ministry of Finance, (Department of Revenue)

Notification No.8/2017-Integrated Tax (Rate)

Notification No.11/2017-Central Tax (Rate) along with Scheme of Classification of Services (SCS)

New Delhi, the 28th June, 2017

Notification No.8/2017-Integrated Tax (Rate) dated 28.6.2017

G.S.R.683(E). In exercise of the powers conferred by sub-section (1), [1][sub-section (3) and sub-section (4)] of section 5, sub-section (1) of section 6 and ~~clause (iii) and clause (iv)~~ [2][clause (iii), (iv) and clause (xxv)] of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 ~~and~~ [3][,] sub-section (1) of section 16 [4][and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary `in the public interest so to do, hereby notifies that the integrated tax, on the inter-State supply of services of description as specified in column (3) of the **Table** below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Notification No.11/2017-Central Tax (Rate) dt 28.6.2017 along with SCS

G.S.R.690(E). In exercise of the powers conferred by sub-section (1), [5][sub-section (3) and sub-section (4)] of section 9, sub-section (1) of section 11, sub-section (5) of section 15 ~~and~~ [6][,] sub-section (1) of section 16 [7][and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the **Table** below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Table

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
sl. No.	Chapter, section or heading	Description of the Services	IGST (Rate) %	Condition
[8]**1**	**Chapter 99**	**All Services**	_	_

1 Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R dt 29.3.2019
2 Substituted w.e.f. 1.4.2019 by N. No.3/2019-IT-R dt 29.3.2019
3 Substituted w.e.f. 1.4.2019 by N. No.3/2019-IT-R dt 29.3.2019
4 Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R dt 29.3.2019
5 Inserted w.e.f. 1.4.2019 by N. No.3/2019-CT-R dt 29.3.2019
6 Substituted w.e.f. 1.4.2019 by N. No.3/2019-CT-R dt 29.3.2019
7 Inserted w.e.f. 1.4.2019 by N. No.3/2019-CT-R dt 29.3.2019
8 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[9]**2**	**Section 5**	**Construction Services**	_	_
[10]3	Heading 9954 (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	18%	_]
[11]*[3	**Heading 9954 (Construction services)**	**(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified or item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.** **(Provisions of paragraph 2 of this notification shall apply for valuation of this service)**	**1.5%**	**Provided that the integrated tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only;** **Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;** **Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;** **Provided also that where a registered person (landowner-promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer-promoter) against consideration, wholly or partly, in the form of construction of apartments,-** **(i) the developer-promoter shall pay tax on supply of construction of apartments to the landowner-promoter, and** **(ii) such landowner-promoter shall be eligible for credit of taxes charged from him by the**
		(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. **(Provisions of paragraph 2 of this notification shall apply for valuation of this service)**	**7.5%**	
		(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for	**7.5%**	

9 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

10 W.e.f. 1.7.2017 to 31.3.2019 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017 and later substituted

11 *Substituted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. **(Provisions of paragraph 2 of this notification shall apply for valuation of this service)**		**developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landowner-promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer-promoter.** **Explanation.–** **(i) "developer-promoter" is a promoter who constructs or converts a building into apartments or develops a plot for sale,** **(ii) "landowner-promoter" is a promoter who transfers the land or development rights or FSI to a developer-promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to hic buyers independently.** **[12]^[(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.]^** **Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only;** **Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been**
		(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. **(Provisions of paragraph 2 of this notification shall apply for valuation of this service)**	**1.5%**	
		(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. **(Provisions of paragraph 2 of this notification shall apply for valuation of this service)**	**7.5%**	

12 ^Inserted w.e.f. 2.6.2021 by N. No.2/2021-IT-R|2/2021-CT-R dt 2.6.2021

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
				purchased from registered person; **Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of eighteen percent on reverse charge basis and all the provisions of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both;** **Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;** **(Please refer to the illustrations in annexure III)**
		(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay integrated tax on construction of apartments at the rates as specified for this item. **(Provisions of paragraph 2 of this notification shall apply for valuation of this service)**	**12%**	**Explanation.-** **1. The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the**

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
				month of June following the end of the financial year. **2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.** **3. Input Tax Credit not availed shall be Reported every month by reporting the same as ineligible credit in GSTR-3B [Row No.4 (D)(2)].** **Provided that in case of ongoing project, the registered person shall exercise onetime option in the Form at Annexure IV to pay integrated tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the ~~10th~~ [13][20th]of May, 2019;** **Provided also that where the option is not exercised in Form at annexure IV by the 10th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised;** **Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to ~~10th~~ [14][20th] May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised;]***
		(if) Construction of a complex, building, civil structure or a part thereof, including,- **(i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP,** **(ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay integrated tax on construction of apartments at the rates as specified for this item in the manner prescribed herein,** **but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.** **Explanation.- For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.** **(Provisions of paragraph 2 of this notification shall apply for valuation of this service**	**18%**	
[15][3	Heading 9954 (Construction services)	(ii) composite supply of Works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	18%	_]
[16][3	Heading 9954 (Construction services)	(iii) construction services other than (i) and (ii) above.	18%	_]
[17]* [18][3	Heading 9954 (Construction services)	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017, supplied to the ~~Government, a local authority or a~~	12%	_]*

13 Substituted w.e.f. 10.5.2019 by N. No.9/2019-IT-R|10/2019-CT-R dt 10.5.2019
14 Substituted w.e.f. 10.5.2019 by N. No.9/2019-IT-R|10/2019-CT-R dt 10.5.2019
15 W.e.f. 1.7.2017 & omitted w.e.f. 31.3.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019
16 W.e.f. 1.7.2017 to 21.8.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
17 *Substituted new entry w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
18 Omitted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		~~Governmental authority~~ [19]^[Central Government, State Government, ~~Union territory, a local authority, a Governmental Authority or a Government Entity~~]^/[20]$[Union territory or a local authority]$ by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- C[(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017, supplied to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-]C (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal		[21]†[[22]Δ[~~Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be~~]Δ]† C[-]C
[23]* [24][3	Heading 9954 (Construction services)	(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017, [25][other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above] supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; ~~(c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;~~ [26][(c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slum using land as a resource, under	12%	_]

19 ^Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
20 $Substituted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
21 †Omitted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
22 ΔSubstituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
23 *Substituted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
24 Omitted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
25 Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019
26 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);] (d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction/enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; [27]*[(da) a civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union Territory or local authority or urban development authority under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban);]* [28]†[(db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/Lower Income Group (LIG)/ Middle Income Group-1 (MlG-1)/Middle Income Group-2 (MlG-2)" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban);]† (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased.[2-S] [29][**Provided** that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the integrated tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 5 per cent.] [30][(g) a building owned by an entity registered under section 12AA [31]*[or 12AB]* of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralized cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.] ♦ S.12AA/12AB of IT Act: trust or institution engaged in charitable activities.		
[32]* [33][3	Heading 9954 (Constructi on services)	(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, [34]*[other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if)	12%	_]

27 *Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
28 †Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
29 Inserted w.e.f. 14.6.2021 by N. No.4/2021-IT-R|4/2021-CT-R dt 14.6.2021
30 Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
31 *Inserted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
32 *Substituted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
33 Omitted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
34 *Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		above]* supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, ~~excluding~~ [35][including] monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square meters per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square meters per house in a housing project approved by the competent authority under- (1) the "Affordable Housing in partnership" component of the Housing for all (urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; [36][(da) low-cost houses up to a carpet area of 60 square meters per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No.13/6/2009-INF, dated the 30th March, 2017;] (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanized food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.		
[37]* [38][3	Heading 9954 (Constructi on services)	(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,	12%	**Provided** that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to this item, is not less than 50 per cent. of the total carpet area of all the apartments in the project; **Provided** also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the

35 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
36 Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
37 *Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019
38 Omitted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
				service specified in the entry in column (3) relating to this item; **Provided** also that in case it finally turns out that the carpet area of the affordable residential apartments booked or sold before or after completion, for which gross amount actually charged was forty-five lakhs rupees or less and the actual carpet area was within the limits prescribed in sub-clause (a) of clause (xvi) of paragraph 4 below, was less than 50 per cent. of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein]*
[39]3	Heading 9954 (Constructi on services)	(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	18%	–
[40]* [41][3	Heading 9954 (Constructi on services)	(vi) ~~Services provided~~ [42$][Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, [43]^[other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above]^ provided]$ to the Central Government, State Government, [44]#[~~Union Territory,~~]# ~~a local authority or a governmental authority~~ [45]^^[~~a local authority, a Governmental Authority or a Government Entity~~]^^ [46]†[Union territory or a local authority]† by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of– [C][**(vi)** Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above provided to the Central Government, State	12%	–]* [48@][49⊗[**Provided** ~~that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be~~]⊗]@ [C][-][C]

39 Substituted w.e.f. 22.8.2017 to 20.9.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017.
40 *Substituted w.e.f. 21.9.2017 by N. No.24/2017-IT-R|24/2017-CT-R dt 21.9.2017
41 Omitted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
42 $Substituted w.e.f. 15.11.2017 by N. No.48/2017-IT-R|46/2017-CT-R dt 14.11.2017
43 ^Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019
44 #Omitted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
45 ^^Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
46 †Substituted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
48 @Omitted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
49 ⊗Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of–]C (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017 47%[**Explanation.-** For the purposes of this item, the term **'business'** shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]%		
50*[3	**Heading 9954 (Construction services)**	~~(vii) Construction services other than (i),(ii), (iii), (iv), (v)and (vi) above.~~ 51†[**(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, ~~Union territory, local authority, a Governmental Authority or a Government Entity~~]† 52^[Union territory or a local authority]^.	~~18%~~ ~~5%~~ 53**12%**	–]* 54^^[55⊗[**Provided** ~~that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be~~]⊗]^^
56**3**	**Heading 9954 (Construction services)**	**(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of off shore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.**	**12%**	–
57* 58[3	Heading 9954 (Construction services)	~~(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.~~	~~18%~~	–]*

47 %Inserted w.e.f. 27.7.2018 by N. No.18/2018-IT-R|17/2018-CT-R dt 26.7.2018
50 *Substituted w.e.f. 21.9.2017 by N. No.24/2017-IT-R|24/2017-CT-R dt 21.9.2017
51 †Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
52 ^Substituted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
53 Substituted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
54 ^^Omitted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
55 ⊗Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
56 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
57 *Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
58 Omitted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		[59]**[(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, ~~Union territory, a local authority, a Governmental Authority or a Government Entity~~]** [60][Union territory or a local authority].	12%	[61][62]†[~~**Provided** that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.~~]†]
[63]*[3	**Heading 9954 (Construction services)**	**(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, ~~Union territory, a local authority, a Governmental Authority or a Government Entity~~ [64][Union territory or a local authority].**	~~5%~~ [65]**12%**	[66][~~**Provided** that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.~~]*]
[67]3	**Heading 9954 (Construction services)**	**(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.**	**5%**	**Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no.(iv)].**
[68]3	**Heading 9954 (Construction services)**	~~(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above,~~ [69]$[~~and serial number 38 below~~]$ **[70]^[(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), ~~(iii), (iv), (v), (va), (vi), (vii), (viii), (ix),~~ [71][(vii), (viii),] (x) and (xi) above.** **Explanation.- For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.]^**	**18%**	–

59 **Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
60 Substituted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
61 Omitted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
62 †Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
63 *Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
64 Substituted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
65 Substituted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
66 Omitted w.e.f. 1.1.2022 by N. No.22/2021-IT-R|22/2021-CT-R dt 31.12.2021
67 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
68 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
69 $inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
70 ^Substituted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019
71 Substituted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[72]4	**Section 6**	**Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services**	_	_
[73]5	**Heading 9961**	**Services in wholesale trade.** **Explanation- This service does not include sale or purchase of goods but includes:** — **Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission'** — **Services of electronic whole sale agents and brokers,** — **Services of whole sale auctioning houses.**	**18%**	_
[74]6	**Heading 9962**	**Services in retail trade.** **Explanation- This service does not include sale or purchase of goods**	**18%**	_
SEE AFTER sl. No.7(ix) FOR LATEST ENTRIES UNDER sl. No.7 By N. No.19/2019-IT and 20/2019-CT dt 30.9.2019 w.e.f. 1.10.2019				
[75]7	Heading 9963 (Accommodation, food and beverage services)	(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year nor having license or permit or by whatever name called to serve alcoholic liquor for human consumption.	12%	_
[76]7	Heading 9963 (Accommodation, food and beverage services)	(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. **Explanation.- "declared tariff"** includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other	5%	**Provided** that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no.(iv)].

72 W.e.f. 1.7.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
73 W.e.f. 1.7.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
74 W.e.f. 1.7.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
75 W.e.f. 1.7.2017 to 14.11.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
76 Substituted w.e.f. 15.11.2017 to 26.7.2018 by N. No.48/2017-IT-R|46/2017-CT-R dt 14.11.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		amenities, but without excluding any discount offered on the published charges for such unit.		
[77]7	Heading 9963 (Accommodation, food and beverage services)	(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, **other than those** located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. **Explanation 1.-** This item include such supply at a canteen, mess, cafeteria or dining space of an institution such as a [78][~~school, college~~,] hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional. **Explanation 2.-** This entry excludes the supplies covered under the item 7 (v). **Explanation 3.- "declared tariff"** includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	5%	**Provided** that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no.(iv)].
[79]7	Heading 9963 (Accommodation, food and beverage services)	(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	5%	**Provided** that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)].
[80]7	Heading 9963 (Accommodation, food and beverage services)	(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ~~declared tariff~~ [81][**value of supply**] of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent. [82][~~**Explanation. "declared tariff"** includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit~~.]	12%	_

77 Substituted w.e.f. 27.7.2018 to 30.9.2019 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
78 Omitted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
79 Substituted w.e.f. 27.7.2018 to 30.9.2019 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
80 W.e.f. 1.7.2017 to 30.9.2019 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
81 Substituted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
82 Omitted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[83]7	Heading 9963 (Accommodation, food and beverage services)	(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having license or permit or by whatever name called to serve alcoholic liquor for human consumption.	18%	_
[84]7	Heading 9963 (Accommodation, food and beverage services)	(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. **Explanation.- "declared tariff"** includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	18%	_
[85]7	Heading 9963 (Accommodation, food and beverage services)	(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.	18%	_
[86]7	Heading 9963 (Accommodation, food and beverage services)	~~(v) Supply, by way of or as part of any service or in any other manner whatsoever in~~ outdoor ~~catering~~ ~~wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.~~	18%	-

83 W.e.f. 1.7.2017 to 14.11.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

84 Substituted w.e.f. 15.11.2017 to 30.9.2019 by N. No.48/2017-IT-R|46/2017-CT-R dt 14.11.2017

85 W.e.f. 1.7.2017 to 15.11.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017 & omitted by N. No.48/2017-IT-R|46/2017-CT-R dt 14.11.2017

86 W.e.f. 1.7.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		[87][(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.]		
[88]7	Heading 9963 (Accommodation, food and beverage services)	(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ~~declared tariff~~ [89][value of supply] of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. [90][~~**Explanation. "declared tariff"** includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.~~]	18%	_
[91]7	Heading 9963 (Accommodation, food and beverage services)	(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention centre, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises.	18%	_
[92]7	Heading 9963 (Accommodation, food and beverage services)	(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having ~~declared tariff~~ [93][value of supply]of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent. [94][~~**Explanation**. "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.~~]	28%	_
[95]7	Heading 9963 (Accommod	(ix) Accommodation, food and beverage services other than **(i),** (ii), (iii), (iv), (v), (vi), (vii) & (viii) above.	18%	_

87 Substituted w.e.f. 27.7.2018 to 30.9.2019 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
88 W.e.f. 1.7.2017 to 30.9.2019 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
89 Substituted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
90 Omitted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
91 W.e.f. 1.7.2017 to 30.9.2019 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
92 Valid from 1.7.2017 to 30.9.2019 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
93 Substituted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
94 Omitted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
95 W.e.f. 1.7.2017 to 14.11.2017 by No. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	ation, food and beverage services)			
[96]7	Heading 9963 (Accommodation, food and beverage services)	(ix) Accommodation, food and beverage services other than (ii), (iii), (iv), (v), (vi), (vii) and (viii) above. **Explanation.-** For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract integrated tax @ 5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.	18%	_
LATEST ENTRIES UNDER sl. No.7 By N. No.19/2019-IT-R & 20/2019-CT-R dt 30.9.2019 w.e.f. 1.10.2019				
[97]7	**Heading 9963 (Accommodation, food and beverage services)**	**(i) Supply of "hotel accommodation" having value of supply of a unit of accommodation [98][~~above one thousand rupees but~~] less than or equal to seven thousand five hundred rupees per unit per day or equivalent.**	**12%**	_
[99]7	**Heading 9963 (Accommodation, food and beverage services)**	**(ii) Supply of 'restaurant service' other than at 'specified premises'**	**5%**	**Provided that credit of input tax charged on goods and services used in supplying the service has not been taken** **[Please refer to Explanation no. (iv)]**
[100]7	**Heading 9963 (Accommodation, food and beverage services)**	**(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.**	**5%**	**Provided that credit of input tax charged on goods and services used in supplying the service has not been taken** **[Please refer to Explanation no. (iv)]**
[101]7	**Heading 9963 (Accommodation,**	**(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than-**	**5%**	**Provided that credit of input tax charged on goods and**

96 Substituted w.e.f. 15.11.2017 till 30.9.2019 by N. No.48/2017-IT-R|46/2017-CT-R dt 14.11.2017
97 Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
98 Omitted w.e.f 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
99 Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
100 Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
101 Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	food and beverage services)	**(a) suppliers providing 'hotel accommodation' at 'specified premises', or** **(b) suppliers located in 'specified premises'.**		**services used in supplying the service has not been taken** **[Please refer to Explanation (iv)]**
[102]**7**	**Heading 9963 (Accommodation, food and beverage services)**	**(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention centres, club, pandal, shamiana or any other place, specially arranged for organizing a function) at premises other than 'specified premises' provided by any person other than-** **(a) suppliers providing 'hotel accommodation' at 'specified premises', or** **(b) suppliers located in 'specified premises'.**	**5%**	**Provided that credit of input tax charged on goods and services used in supplying the service has not been taken** **[Please refer to Explanation (iv)]**
[103]**7**	**Heading 9963 (Accommodation, food and beverage services)**	**(vi) Accommodation, food and beverage services other than (i) to (v) above** **Explanation:** **(a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.** **(b) This entry covers supply of 'restaurant service' at 'specified premises'** **(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.** **(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.** **(e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention centres, club, pandal, shamiana or any other place, specially arranged for organizing a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.**	**18%**	_
[104]**8**	**Heading 9964 (Passenger transport services)**	**(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air-conditioned coach.**	**5%**	**Provided that credit of input tax charged in respect of goods used in supplying the service is not utilized for paying integrated tax, central tax, state tax or union territory tax on the supply of the services**

102 Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
103 Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
104 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[105]**8**	**Heading 9964 (Passenger transport services)**	**(ii) Transport of passengers, with or without accompanied belongings by-** **(a) air-conditioned contract carriage other than motor cab;** **(b) air conditioned stage carriage;** **(c) radio taxi.** **Explanation.–** **(a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);** ♦ ***Section 2(7) of the Motor Vehicles Act, 1988: "contract carriage" means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied, for the use of such vehicle as a whole for the carriage of passengers mentioned therein and entered into by a person with a holder of a permit in relation to such vehicle or any person authorized by him in this behalf on a fixed or an agreed rate or sum-*** ***(a) on a time basis, whether or not with reference to any route or distance; or*** ***(b) from one point to another, and in either case, without stopping to pick up or set down passengers not included in the contract anywhere during the journey, and includes-*** ***(i) a maxicab; and*** ***(ii) a motor cab notwithstanding that separate fares are charged for its passengers;*** ♦ ***Section 2(22) of the Motor Vehicles Act, 1988: "maxicab" means any motor vehicle constructed or adapted to carry more than six passengers, but not more than twelve passengers, excluding the driver, for hire or reward;*** ♦ ***Section 2(25) of the Motor Vehicles Act, 1988: "motorcab" means any motor vehicle constructed or adapted to carry not more than six passengers excluding the driver for hire or reward;*** **(b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);** ♦ ***Section 2(40) of the Motor Vehicles Act, 1988: "stage carriage" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers,***	**5%**	**Provided that credit of input tax charged on goods ~~or~~ [106][and] services used in supplying the service has not been taken** **[Please refer to Explanation no. (iv)]**

105 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
106 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		either for the whole journey or for stages of the journey; **(c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).**		
107**8**	**Heading 9964 (Passenger transport services)**	**(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.** ***Author Note:** An amount calculated @5% of the basic fare in the case of domestic bookings, and @10% in the case of international booking. And "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.*	**5%**	**Provided that credit of input tax charged on goods used in supplying the service has not been taken** **[Please refer to Explanation (iv)]**
108**8**	**Heading 9964 (Passenger transport services)**	**(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.** ***Author Note:** An amount calculated @5% of the basic fare in the case of domestic bookings, and @10% in the case of international booking. And "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.*	**5%**	**Provided that credit of input tax charged on goods used in supplying the service has not been taken** **[Please refer to Explanation no. (iv)]**
109**8**	**Heading 9964 (Passenger transport services)**	**(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organizations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.** ***Author Note:** An amount calculated @5% of the basic fare in the case of domestic bookings, and @10% in the case of international booking. And "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.*	**5%**	**Provided that credit of input tax charged on goods used in supplying the service has not been taken** **[Please refer to clause (iv) of paragraph 5 relating to Explanation]**
110**8**	**Heading 9964 (Passenger transport services)**	**(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.** ***Author Note:** An amount calculated @5% of the basic fare in the case of domestic bookings, and @10% in the case of international booking. And "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.*	**12%**	_

107 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
108 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
109 Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
110 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[111]8	Heading 9964 (Passenger transport services)	(vi) Transport of passengers by motor cab where the cost of fuel is included in the consideration charged from the service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
[112]8	Heading 9964 (Passenger transport services	(vi) Transport of passengers by motor cab where the cost of fuel is included in the consideration charged from the service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]
			Or	
			12%	_
[113]8	**Heading 9964 (Passenger transport services)**	**(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.**	**5%**	**Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iv)]**
			Or	
			12%	_
[114]**8**	**Heading 9964 (Passenger transport services)**	**(via) Transport of passengers, with or without accompanied belongings, by ropeways.**	**5%**	**The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to *Explanation* no. (iv)]**
[115]8	Heading 9964 (Passenger transport services)	(vii) Passenger transport services other than (i), (ii), (iii), (iv), [116][(iva),] (v) and (vi) above.	18%	_
[117]**8**	**Heading 9964 (Passenger transport services)**	**(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.**	**18%**	_
[118]**9**	**Heading 9965 (Goods transport services)**	**(i) Transport of goods by rail (other than services specified at item no.(iv)).**	**5%**	**Provided that credit of input tax charged in respect of goods in supplying the service is not utilized for paying integrated tax, central tax, state tax or**

111 W.e.f. 1.7.2017 to 21.8.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
112 Substituted w.e.f. 22.8.2017 to 12.10.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
113 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
114 Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
115 W.e.f. 1.7.2017 to 17.7.2022 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
116 Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
117 Substituted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
118 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

<table>
<tr><td colspan="5">Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: No.11/2017-CT (Rate) dt 28.6.2017 with SCS: (11/2017) FD48CSL 2017 dt 29.6.2017</td></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td></tr>
<tr><td></td><td></td><td></td><td></td><td>union territory tax on the supply of the services</td></tr>
<tr><td>[119]9</td><td>Heading 9965 (Goods transport services)</td><td>(ii) Transport of goods in a vessel including services provided or agreed to be provided by a person located in a non-taxable territory to a person located in a non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs stations of clearance in India.</td><td>5%</td><td>Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken
Explanation: This condition will not apply where the supplier of service is located in non-taxable territory. [Please refer to Explanation no. (iv)]</td></tr>
<tr><td>[120]9</td><td>Heading 9965 (Goods transport services)</td><td>(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).
Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</td><td>5%</td><td>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
[Please refer to Explanation (iv)]</td></tr>
<tr><td>[121]9</td><td>Heading 9965 (Goods transport services)</td><td>(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).
Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.
<table>
<tr><td colspan="3">Author Note:</td></tr>
<tr><td colspan="3">For Services of Headings: 9965 & 9967:</td></tr>
<tr><td>GTA Services</td><td>Provided To</td><td>GST effect</td></tr>
<tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 12%</td><td>URP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 5%</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Reg. 12%</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>a. Factory
b. Society
c. Co-op society
d. GST RP
e. Body corp
f. Part’ip Firm
g. Casual TP.</td><td>RCM</td></tr>
<tr><td>GTA is Reg. 5%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA doesn’t pay forward GST</td><td>RP</td><td>5% RCM</td></tr>
</table></td><td>5%</td><td>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]</td></tr>
<tr><td></td><td></td><td></td><td>Or</td><td></td></tr>
<tr><td></td><td></td><td></td><td>12%</td><td>Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.</td></tr>
<tr><td>[122]9</td><td>Heading 9965</td><td>(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-</td><td></td><td></td></tr>
</table>

119 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
120 W.e.f. 1.7.2017 to 21.8.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
121 Substituted w.e.f. 22.8.2017 to 17.7.2022 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
122 Substituted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

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<tr><td colspan="5">Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: No.11/2017-CT (Rate) dt 28.6.2017 with SCS: (11/2017) FD48CSL 2017 dt 29.6.2017</td></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td></tr>
<tr><td></td><td>(Goods transport services)</td><td>(a) GTA does not exercise the option to itself pay GST on the services supplied by it;</td><td>5%</td><td>The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]</td></tr>
<tr><td></td><td></td><td>(b) GTA exercises the option to itself pay GST on services supplied by it.
Author Note:
For Services of Headings: 9965 & 9967:
<table><tr><th>GTA Services</th><th>Provided To</th><th>GST effect</th></tr><tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr><tr><td>GTA is Reg. 12%</td><td>URP</td><td>Forward</td></tr><tr><td>GTA is Reg. 5%</td><td>URP</td><td>Exempt</td></tr><tr><td>GTA is Reg. 12%</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr><tr><td>GTA is Un-Reg.</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr><tr><td>GTA is Un-Reg.</td><td>URP</td><td>Exempt</td></tr><tr><td>GTA is Un-Reg.</td><td>a. Factory
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or
12%</td><td>(1) In respect of supplies on which GTA pays tax at the rate of 5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to Explanation no. (iv)]
(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:
Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:
Provided further that invoice for supply of the service charging Integrated tax at the rates as applicable to clause (b) may be issued during the period from the 18th July,2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August,2022.</td></tr>
<tr><td>[123]9</td><td>Heading 9965 (Goods transport services)</td><td>(iv) Transport of goods in containers by rail by any person other than Indian Railways.</td><td>12%</td><td>_</td></tr>
<tr><td>[124]9</td><td>Heading 9965 (Goods transport services)</td><td>(v) Goods transport services other than (i), (ii), (iii) and (iv) above.</td><td>18%</td><td>_</td></tr>
<tr><td>[125]9</td><td>Heading 9965</td><td>(v) Transportation of ~~natural gas~~ [126][natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] through pipeline</td><td>5%</td><td>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken</td></tr>
</table>

123 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
124 W.e.f. 1.7.2017 to 12.10.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
125 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
126 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	(Goods transport services)			**[Please refer to Explanation no. (iv)]**
			Or	
			12%	_
[127]9	Heading 9965 (Goods transport services)	(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	18%	_
[128]**9**	**Heading 9965 (Goods transport services)**	**(vi) Multimodal transportation of goods.** ~~**Explanation**~~ [129]***[Explanation 1.]*** **(a) "multimodal transportation" means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter;** **(b) "mode of transport" means carriage of goods by road, air, rail, inland waterways or sea;** **(c) "multimodal transporter" means a person who,-** **(A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and** **(B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.** [130]**[Explanation 2.- Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India]**	**12%**	_
[131]**9**	**Heading 9965 (Goods transport services)**	**(via) Transport of goods by ropeways.**	**5%**	**The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to *Explanation* no. (iv)]**
[132]9	Heading 9965 (Goods transport services)	(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	18%	_
[133]**9**	**Heading 9965 (Goods transport services)**	**(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.**	**18%**	_

127 Substituted w.e.f. 13.10.2017 to 26.7.2018 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
128 Substituted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
129 *Re-numbered w.e.f. 1.1.2019 by N. No.31/2018-IT-R|30/2018-CT-R dt 31.12.2018
130 Inserted w.e.f. 1.1.2019 by N. No.31/2018-IT-R|30/2018-CT-R dt 31.12.2018
131 Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
132 Substituted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
133 Substituted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[134]10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
[135]10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient.	5%	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
			Or	
			12%	_
[136]10	**Heading 9966 (Rental services of transport vehicles [137][with operators])**	**(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.**	**5%**	**Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no.(iv)]**
			Or	
			12%	_
[138]10	**Heading 9966 (Rental services of transport vehicles with operators)**	**(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.**	**12%**	_
[139]10	Heading 9966 (Rental services of transport vehicles)	(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9% [140][18 %]	_
[141]10	**Heading 9966 (Rental services of transport vehicles**	**(ii) Time charter of vessels for transport of goods.**	**5%**	**Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)].**

134 W.e.f. 1.7.2017 to 21.8.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
135 Substituted w.e.f. 22.8.2017 to 12.10.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
136 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
137 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
138 Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
139 W.e.f. 1.7.2017 to 24.1.2018 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
140 Read as by Corrigendum dt 5.7.2017
141 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018

<table>
<tr><td colspan="5">Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: No.11/2017-CT (Rate) dt 28.6.2017 with SCS: (11/2017) FD48CSL 2017 dt 29.6.2017</td></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td></tr>
<tr><td></td><td>[142][with operators])</td><td></td><td></td><td></td></tr>
<tr><td>[143]10</td><td>Heading 9966 (Rental services of transport vehicles [144][with operators])</td><td>(iii) Rental services of transport vehicles with [145]~~or without~~ operators, other than (i) [146][, (ia)] and (ii) above.</td><td>18%</td><td>_</td></tr>
<tr><td>[147]11</td><td>Heading 9967 (Supporting services in transport)</td><td>(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).
Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</td><td>5%</td><td>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
[Please refer to Explanation no. (iv)]</td></tr>
<tr><td>[148]
[149]11</td><td>Heading 9967 (Supporting services in transport)</td><td>(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).
Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.
<table>
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<tr><td colspan="3">For Services Headings: 9965 & 9967:</td></tr>
<tr><td>GTA Services</td><td>Provided To</td><td>GST effect</td></tr>
<tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 12%</td><td>URP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 5%</td><td>RP</td><td>RCM</td></tr>
<tr><td>GTA is Reg. 5%</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Reg. 12%</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>a. Factory
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c. Co-op society
d. GST RP
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</table></td><td>5%</td><td>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]</td></tr>
<tr><td></td><td></td><td></td><td>or</td><td></td></tr>
<tr><td></td><td></td><td></td><td>12%</td><td>Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.</td></tr>
<tr><td>[150]*
[151]11</td><td>Heading 9967 (Supporting services in transport)</td><td>(ii) Supporting services in transport other than (i) above</td><td>18%</td><td>_</td></tr>
</table>

142 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
143 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
144 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
145 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
146 Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
147 W.e.f. 1.7.2017 to 21.8.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
148 Substituted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
149 Replaced by Substitution w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
150 *W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
151 Replaced by Substitution w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[152]**11**	**Heading 9967 (Supporting services in transport)**	**Supporting services in transport.** ***Explanation:*** **This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.**	**18**	
[153]**12**	**Heading 9968**	**Postal and courier services.**	**18%**	_
[154]**13**	**Heading 9969**	**Electricity, gas, water and other distribution services.**	**18%**	_
[155]**14**	**Section 7**	**Financial and related services; real estate services; and rental and leasing services.**	_	_
[156]* [157]15	Heading 9971 (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. Explanation.– (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982). ♦ Section 2(j) of the Chit Funds Act, 1982: "foreman" means the person who under the chit agreement is responsible for the conduct of the chit and includes any person discharging the functions of the foreman under section 39;	12%	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
[158]**15**	**Heading 9971 (Financial and related services)**	**(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.**	**Same rate of integrated tax as on supply of like goods involving transfer of**	_

152 Substituted for Items (i) & (ii) above w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
153 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
154 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
155 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
156 *W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
157 Omitted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
158 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
			title in goods	
[159]**15**	**Heading 9971 (Financial and related services)**	**(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.**	**Same rate of integrated tax as on supply of like goods involving transfer of title in goods**	–
[160]15	Heading 9971 (Financial and related services)	(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. **Explanation.–** **(a) "operator"** means a person, organization or enterprise engaged in or offering to engage in aircraft operations; **(b) "scheduled air transport service"** means an air transport service undertaken between the same two or more places operated according to a published time table or with fights so regular or frequent that they constitute a recognizable systematic series, each flight being open to use by members of the public; **(c) "scheduled air cargo service"** means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers.	5%	**Provided** that credit of input tax charged on goods used in supplying the service has not been taken **Explanation:** This condition will not apply where the supplier of the leasing service is located in non-taxable territory. [Please refer to Explanation no. (iv)]
[161]15	Heading 9971 (Financial and related services)	(v) Financial and related services other than (i), (ii), (iii) and (iv) above.	18%	–
[162]**15**	**Heading 9971 (Financial and related services)**	**(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017**	**65 per cent. of the rate of integr-ated tax as applic-able on**	–

159 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
160 W.e.f. 1.7.2017 to 30.9.2019 & omitted w.e.f. 30.9.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
161 W.e.f. 1.7.2017 to 12.10.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
162 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
			supply of like goods involving transfer of title in goods Note: Nothing contained in this entry shall apply on or after 1st July, 2020	
[163]15	Heading 9971 (Financial & related services)	(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	18%	_
[164]15	**Heading 9971 (Financial & related services)**	**(vi) Service of third-party insurance of "goods carriage"**	**12%**	_
[165]15	**Heading 9971 (Financial & related services)**	**(vii) Financial and related services other than [166][~~(i),~~] (ii), (iii), [167][~~(iv),~~] (v), and (vi) above.** **Author Note: Please refer CGST Rules Chapter IV Determination of Value of Supply and Scheme of Classification of Services (SCS).**	**18%**	_
[168]~~16~~	Heading 9972	Real estate services.	18%	_
[169]16	**Heading 9972**	**(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.**	**Nil**	_
[170]16	**Heading 9972**	**(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats etc. specified in the entry in column (3) against serial number 3, at item (i); ~~sub-~~**	**Nil**	_

163 Substituted w.e.f. 13.10.2017 to 31.12.2018 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
164 Substituted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
165 Substituted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
166 Omitted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
167 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
168 W.e.f. 1.7.2017 to 24.1.2018 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
169 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
170 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		~~**item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)**~~ [171]**[(i) (ia), (ib), (ic), (id), (ie) and (if).]** **Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.**		
[172]**16**	**Heading 9972**	**(iii) Real estate services other than (i) and (ii) above.**	**18%**	_
[173]17	Heading 9973 (Leasing or rental services, [174][with or] without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	12%	_
[175]**17**	**Heading 9973 (Leasing or rental services, [176]~~[with or]~~ without operator)**	~~(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to Explanation no.(v)]~~ [177]*[**(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.]***	**18%**	**-**
[178]**17**	**Heading 9973 (Leasing or rental services, [179]~~[with or]~~ without operator)**	**(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.**	**Same rate of integrated tax as on supply of like goods involving transfer of title in goods**	_

171 Substituted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-CT-R dt 29.3.2019
172 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
173 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017 & omitted w.e.f. 30.9.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
174 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
175 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
176 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
177 *Substituted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
178 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
179 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[180]**17**	**Heading 9973 (Leasing or rental services, [181]~~[with or]~~ without operator)**	**(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.**	**Same rate of integrated tax as on supply of like goods involving transfer of title in Goods**	_
[182]17	Heading 9973 (Leasing or rental services, with or without operator)	(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. **Explanation.–** (a) "**operator**" means a person, organization or enterprise engaged in or offering to engage in aircraft operations; (b) "**scheduled air transport service**" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognizable systematic series, each flight being open to use by members of the public; (c) "**scheduled air cargo service**" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers.	5%	**Provided** that credit of input tax charged on goods used in supplying the service has not been taken **Explanation:** This condition will not apply where the supplier of the leasing service is located in non-taxable territory. [Please refer to Explanation no. (iv)]
[183]17	Heading 9973 (Leasing or rental services, with or without operator)	(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	_

180 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

181 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019

182 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017 & omitted w.e.f. 30.9.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019

183 W.e.f. 1.7.2017 to 12.10.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[184]**17**	**Heading 9973 (Leasing or rental services, [185][~~with or~~] without operator)**	**(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017**	**65% of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods <u>Note:</u> Nothing contained in this entry shall apply on or after 1st July, 2020**	_
[186][17	Heading 9973 (Leasing or rental services, with or without operator)	(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) & (vi) above. [187]^[(vii) Time charter of vessels for transport of goods.	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods 5%	_] Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)].]^
[188]17	Heading 9973 (Leasing or rental	(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of integrated tax	_

184 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
185 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
186 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
187 ^Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
188 Substituted w.e.f. 25.1.2018 to 31.12.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	services, with or without operator)		as applicable on supply of like goods involving transfer of title in goods.	
[189]**17**	**Heading 9973 (Leasing or rental services, [190]~~with or~~] without operator)**	**(viia) Leasing or renting of goods**	**Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods**	_
[191]**17**	**Heading 9973 (Leasing or rental services, [192]~~with or~~] without operator)**	~~(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above~~. [193]***[(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viia) above]***	**18%**	_
[194]**18**	**Section 8**	**Business and Production Services**	_	_
[195]**19**	**Heading 9981**	**Research and development services.**	**18%**	_
[196]**20**	**Heading 9982**	**Legal and accounting services.**	**18%**	_
[197]**21**	**Heading 9983 (Other professional, technical & business services)**	**(i) Selling of space for advertisement in print media.**	**5%**	_

189 Substituted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
190 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
191 Substituted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
192 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
193 *Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
194 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
195 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
196 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
197 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[198]**21**	**Heading 9983 (Other professional, technical & business services)**	**(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both**	**12%**	_
[199]**21**	**Heading 9983 (Other professional, technical and business services)**	**(ii) Other professional, technical and business services other than ~~(i) above~~ [200]^[(i) and (ia) above]^ [201]*[and serial number 38 below]***	**18%**	_
[202]22	Heading 9984	Telecommunications, broadcasting and information supply services.	18%	_
[203]**22**	**Heading 9984 (Telecommunications, broadcasting & information supply services)**	**(i) Supply consisting only of e-book** **Explanation.– For the purposes of this notification, "e-books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand-held device.**	**5%**	_
[204]**22**	**Heading 9984 (Telecommunications, broadcasting & information supply services)**	**(ii) Telecommunications, broadcasting and information supply services other than (i) above.**	**18%**	_
[205]**23**	**Heading 9985 (Support services)**	**(i) Supply of tour operators services.** **Explanation.-"tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.**	**5%**	**1. Provided that credit of input tax charged on goods and services used in supplying the service [206]*[, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)]* has not been taken [Please refer to Explanation no. (iv)]** **2. The bill issued for supply of this service indicates that it is inclusive of charges of**

198 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
199 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
200 ^Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
201 *Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
202 W.e.f. 1.7.2017 to 26.7.2018 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
203 Substituted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
204 Substituted w.e.f. 27.7.2018 by N. No.14/2018-IT-R|13/2018-CT-R dt 26.7.2018
205 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
206 *Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
				accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.
[207]**23**	**Heading 9985 (Support services)**	~~(i) Support services other than (i) above~~ [208]^**[(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.**	~~18%~~ **5%**	~~-~~ **Provided that credit of input tax charged on goods and services has not been taken** **[Please refer to Explanation no. (iv)].]^**
[209]**23**	**Heading 9985 (Support services)**	**(iii) Support services other than (i) and (ii) above.**	**18%**	_
[210]**24**	**Heading 9986** [211]**[(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]**	**(i) Support services to agriculture, forestry, fishing, animal husbandry.** **Explanation.- Support services to agriculture, forestry, fishing, animal husbandry mean-** **(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fiber, fuel, raw material or other similar products or agricultural produce by way of—** **(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;** **(b) supply of farm labor;** **(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;** **(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;** **(e) loading, unloading, packing, storage or warehousing of agricultural produce;** **(f) agricultural extension services;**	**NIL**	_

207 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
208 ^Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
209 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
210 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
211 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. **[212][(h) services by way of fumigation in a warehouse of agricultural produce.]** **(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.** **(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fiber, fuel, raw material or other similar products or agricultural produce.**		
[213]24	**Heading 9986 [214]^[(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]^**	~~(ii) Support services to mining, electricity, gas and water distribution.~~ **[215]$[(ii) ~~Service of~~ [216]†[support services to]† exploration, mining or drilling of petroleum crude or natural gas or both.**	~~18%~~ **12%**	~~–~~ **–]$**
[217]24	**Heading 9986 [218][(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]**	**(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.**	**18%**	–
[219]25	Heading 9987	Maintenance, repair and installation (except construction) services.	18%	–
[220]25	**Heading 9987**	**(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017**	**5%**	**Provided that credit of input tax charged on goods and services has not been taken** **[Please refer to Explanation no. (iv)].**

212 Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
213 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
214 ^Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
215 $Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
216 †Substituted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
217 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
218 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
219 W.e.f. 1.7.2017 to 24.1.2018 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
220 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[221]**25**	**Heading 9987**	**(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.**	**5%**	_
[222]**25**	**Heading 9987**	**(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.**	**5%**	_
[223]**25**	**Heading 9987**	**(ii) Maintenance, repair and installation (except construction) services, other than (i) [224]*[~~and (ia)~~]* [225]^[(ia) and (ib)]^ above [226][and serial number 38 below]**	**18%**	_
[227]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(i) Services by way of job work in relation to-** **(a) Printing of newspapers;** (b) Textile yarns (other than of man- made fibers) and textile fabrics; **[228][(b) Textiles and textile products falling under chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);]** (c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewelry of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); **[229][(c) all products [230]*[, other than diamonds]* falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);]** **(d) Printing of books (including Braille books), journals and periodicals;** **[231][(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil;]** [232](e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). [233]* [234][(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;]	**5%**	_

221 Inserted w.e.f. 1.4.2020 by N. No.2/2020-IT-R dt 26.3.2020|2/2020-CT-R dt 25.3.2020
222 Inserted w.e.f. 2.6.2021 by N. No.2/2021-IT-R|2/2021-CT-R dt 2.6.2021
223 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
224 *Inserted w.e.f. 1.4.2020 by N. No.2/2020-IT-R dt 26.3.2020|2/2020-CT-R dt 25.3.2020
225 ^Substituted w.e.f. 2.6.2021 by N. No.2/2021-IT-R|2/2021-CT-R dt 2.6.2021
226 Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
227 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
228 Substituted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
229 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
230 *Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
231 Inserted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
232 Omitted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
233 *Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
234 Omitted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		[235]$[**(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);** **(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 2309 10 00 of the said chapter;** [236](h) manufacture of clay bricks falling under tariff item 6901 00 10 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);]$ [237]**[(i) manufacture of handicraft goods]** **Explanation.- The term "handicraft goods" shall have the same meaning as assigned to it in the Notification No.32/2017-Central Tax, dated the 15th Sept, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.1158(E), dated 15th September, 2017 as amended from time to time.[5-S]** [238]†[**Explanation**.- **"man-made fibers"** means staple fibers and filaments of organic polymers produced by manufacturing processes either,- (a) by polymerization of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)]; or (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.]†		
[239]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(ia) Services by way of job work in relation to-** **(a) manufacture of umbrella;** **(b) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.**	**12%**	_
[240]**26**	**Heading 9988 (Manufactu**	**(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the**	**1.5%**	_

235 $Inserted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
236 Omitted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
237 Inserted w.e.f. 15.11.2017 by N. No.48/2017-IT-R|46/2017-CT-R dt 14.11.2017
238 †Omitted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
239 Inserted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
240 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	ring services on physical inputs (goods) owned by others)	**First Schedule to the Customs Tariff Act, 1975 (51 of 1975);**		
[241]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(ic) Services by way of job work in relation to bus body building;** [242]**[Explanation- For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.]**	**18%**	_
[243]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption**	**18%**	_
[244]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(id) Services by way of job work other than ~~(i), (ia), (ib) and (ie)~~** [245]**[(i), (ia), (ib), (ic) and (ica)] above;**	**12%**	_
[246]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	~~(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.~~[1] [247]*[**(ii) Services by way of any treatment or process on goods belonging to another person, in relation to-** **(a) printing of newspapers;** **(b) printing of books (including Braille books), journals and periodicals.** [248]**[(c) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil.]**	~~18%~~ **5%**	~~-~~ _]*

241 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
242 Inserted w.e.f. 22.11.2019 by N. No.25/2019-IT-R|26/2019-CT-R dt 22.11.2019
243 Inserted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
244 Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
245 Substituted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
246 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
247 *Substituted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
248 Inserted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[249]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.**	**12%**	_
[250]26	Heading 9988 (Manufacturing services on physical inputs(goods) owned by others)	(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) ~~and (ii)~~ [251][, (ia), (ii) and (iia)] above.	18%	_
[252]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(iii) Tailoring services.**	**5%**	_
[253]**26**	**Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)**	**(iv) Manufacturing services on physical inputs (goods) owned by others, other than ~~(i), (ia),~~ [254]*~~[(ib), (ic), (id),]~~* ~~(ii), (iia) and (iii)~~ [255]^[(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)]^ above.**	**18%**	_
[256]27	Heading 9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	18%	_
[257]27	Heading 9989	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	12%	_

249 Inserted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
250 Substituted w.e.f. 22.8.2017 to 24.1.2018 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
251 Substituted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
252 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
253 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
254 *Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-CT-R dt 30.9.2019
255 ^Substituted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
256 W.e.f. 1.7.2017 to 21.8.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
257 Substituted w.e.f. 22.8.2017 to 12.10.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[258]~~27~~	Heading 9989	(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract IGST @ 12 per cent. or 5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer	12%	_
[259]**27**	**Heading 9989**	~~(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.~~ **[260][(ii) Other manufacturing services; publishing, printing and reproduction services; material recovery services]**	**18%**	_
[261]**28**	**Section 9**	**Community, Social and Personal Services and other miscellaneous services**	_	_
[262]**29**	**Heading 9991**	**Public administration and other services provided to the community as a whole; compulsory social security services.**	**18%**	_
[263]**30**	**Heading 9992**	**Education services.**	**18%**	_
[264]**31**	**Heading 9993**	**Human health and social care services.**	**18%**	_
[265]**31 A**	**Heading 9993**	**Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs.5000 per day to a person receiving health care services.**	**5%**	**The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]**
[266]32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services.	18%	_
[267]**32**	**Heading 9994**	**(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.**	**12%**	_
[268]**32**	**Heading 9994**	**(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.**	**12%**	_
[269]**32**	**Heading 9994**	**(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) [270][and (ia)] above.**	**18%**	_

258 Substituted w.e.f. 13.10.2017 to 30.9.2021 by N. No.39/2017-IT-R|31/2017-CT-R dt 13.10.2017
259 Substituted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
260 Substituted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
261 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
262 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
263 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
264 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
265 Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
266 W.e.f. 1.7.2017 to 24.1.2018 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
267 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
268 Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022
269 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
270 Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[271]**33**	**Heading 9995**	**Services of membership organizations.**	**18%**	_
[272]**34**	**Heading 9996 (Recreational, cultural and sporting services)**	**(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [273][or planetarium.]**	**18%**	_
[274]**34**	**Heading 9996 (Recreational, cultural and sporting services)**	**(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.**	~~**18%**~~ [275][**12 %**]	_
[276]**34**	**Heading 9996 (Recreational, cultural and sporting services)**	**(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.**	**18%**	_
[277]34	Heading 9996 (Recreational, cultural and sporting services)	(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.	28%	_
[278]**34**	**Heading 9996 (Recreational, cultural and sporting services)**	~~(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.~~ [279][**(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet,- other than any place covered by (iiia) below]**	**18%**	**-**
[280]**34**	**Heading 9996 (Recreatio**	~~(iiia) Services by way of admission to entertainment events or access to amusement facilities including,~~ [281]^[~~exhibition of cinematograph~~	**28%**	_

271 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
272 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
273 Inserted w.e.f. 22.8.2017 by N. No.20/2017-IT-R|20/2017-CT-R dt 22.8.2017
274 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
275 Substituted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
276 Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018
277 W.e.f. 1.7.2017 to 24.1.2018 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
278 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
279 Substituted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-CT-R dt 30.9.2021
280 Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-CT-R dt 25.1.2018
281 ^Omitted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-CT-R dt 31.12.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	nal, cultural & sporting services)	~~films,~~]^~~casinos, race club, any sporting event such as Indian Premier League and the like.~~ [282]**[(iiia) Services by way of admission to** **(a) casinos or race clubs or any place having casinos or race clubs or** **(b) sporting events like Indian Premier League.]**		
[283]**34**	**Heading 9996 (Recreational, cultural and sporting services)**	**(iv) Services provided by a race club by way of totalizator or a license to bookmaker in such club.** **Author Note: Rule 31A(3). The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.**	**28%**	_
[284]**34**	**Heading 9996 (Recreational, cultural and sporting services)**	**(v) Gambling.** **Author Note: Rule 31A(3). The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.**	**28%**	_
[285]**34**	**Heading 9996 (Recreational, cultural& sporting services)**	**(vi) Recreational, cultural and sporting services other than (i), (ii), [286]*[(iia),]* (iii), [287][(iiia),] (iv) and (v) above.**	**18%**	_
[288]**35**	**Heading 9997**	**Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).**	**18%**	_
[289]**36**	**Heading 9998**	**Domestic services.**	**18%**	_
[290]**37**	**Heading 9999**	**Services provided by extraterritorial organizations and bodies.**	**18%**	_
[291]**38**	**9954 or 9983 or 9987**	**Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following,-** **(a) Bio-gas plant** **(b) Solar power-based devices** **(c) Solar power generating system** **(d) Wind mills, Wind Operated Electricity Generator (WOEG)**	**18%**	_

282 Substituted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-IT-R dt 30.9.2021
283 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
284 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
285 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
286 *Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-IT-R dt 31.12.2018
287 Inserted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-IT-R dt 25.1.2018
288 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
289 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
290 W.e.f. 1.7.2017 by N. No.8/2017-IT-R|11/2017-CT-R dt 28.6.2017
291 Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-IT-R dt 31.12.2018

Parent Notifications No.8/2017-IT (Rate) dt 28.6.2017: **No.11/2017-CT (Rate) dt 28.6.2017 with SCS**: (11/2017) FD48CSL 2017 dt 29.6.2017				
(1)	**(2)**	**(3)**	**(4)**	**(5)**
		(e) Waste to energy plants/devices **(f) Ocean waves/tidal waves energy devices/plants** **Explanation:- This entry shall be read in conjunction with serial No. ~~234 of Schedule I~~ [292][201A of Schedule II] of the Notification No.1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dt 28th June, 2017 vide G.S.R.666(E) dt 28th June, 2017.**		
[293]**39**	**Chapter 99**	**Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub-section 4 of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), as prescribed in Notification No.7/2019-Integrated Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No.___ dated 29th March, 2019.** **Explanation.- This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.** **Author Note: Notified certain goods & services to be taxed under RCM u/s.5(4) of IGST Act & 9(4) of CGST Act for real estate sector**	**18%**	_

~~**2.** In case of supply of service specified in column (3) of the entry *at item (i)*,~~ [4-S]~~*at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]~~[4-S]~~ against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the **total amount** charged for such supply less the value of land or **undivided share of land**, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be **one third of the total amount charged for such supply**.~~

~~**Explanation**. For the purposes of paragraph 2, **"total amount"** means the sum total of,~~

~~(a) consideration charged for aforesaid service; and~~

~~(b) amount charged for transfer of land or undivided share of land, as the case may be.~~

Above paragraph 2 was substituted as below w.e.f. 25.1.2018

[294]***[2.** In case of supply of service specified in column (3), in item (i); ~~sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi),~~ [295]**^[(i), (ia), (ib), (ic), (id), (ie) and (if)]^** against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or **undivided share of land,** as the case may be, in such supply shall be deemed to be **one third of the total amount charged for such supply.**

Explanation.- For the purposes of this paragraph [296]**$**[and paragraph 2A below]**$**, **"total amount"** means the sum total of,

292 Substituted w.e.f. 1.10.2021 by N. No.6/2021-IT-R|6/2021-IT-R dt 30.9.2021
293 Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-IT-R dt 29.3.2019
294 *Substituted w.e.f. 25.1.2018 by N. No.1/2018-IT-R|1/2018-IT-R dt 25.1.2018
295 ^Substituted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-IT-R dt 29.3.2019
296 $Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-IT-R dt 29.3.2019

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease/sublease.]*

297&[**2A. Where a** 298[~~registered~~] **person** transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.]&

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organizing State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organizing State, whichever is higher, in case of lottery authorized by State Government.

Only under IGST paragraph sl. No.4 below was inserted by Corrig. dt 30.6.2017 w.e.f. 1.7.2017

299[**4.** Where the value of taxable service provided by a person located in non-taxable territory to a person located in non taxable territory by way of transportation of goods by a vessel from a place outside India up to the custom station clearance in India is not available with the person liable for paying integrated tax, the same shall be deemed to be 10% of the CIF value (sum of cost, insurance and freight) of imported goods.]**only under IGST**

1a-R[Under IGST sl. No.4 below paragraph was Re-Numbered as sl. No.**5** by Corrig. dt 30.6.2017 w.e.f. 1.7.2017]

4. **Explanation.-** For the purposes of this notification,-

(i) Goods includes capital goods.

CGST**(ii)** Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the annexed scheme of classification of services (Annexure).CGST

IGST**(ii)** Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, Section" and "Heading" in the ~~scheme of classification of services~~ 1a-Rscheme of classification of services Annexed to Notification No.11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR No.690(E) dated 28th June, 2017.1a-R

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of clause (iv) of sec. 20 of the integrated goods and services tax Act, 2017 read with sub-section (2) of section 17 of the Central Goods and Services Act, 2017 and the rules made thereunder.

(v) **"information technology software"** means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine-readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) **"Agriculture extension"** means application of scientific research and knowledge to agriculture practice through farmer education or training;

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297 &Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-IT-R dt 29.3.2019

298 Omitted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2017-CT-R dt 30.9.2019

299 Inserted only under IGST w.e.f. 1.7.2017 by corrigendum dt 30.6.2017

(vii) "**Agriculture produce**" means any produce out of cultivation of plants and rearing of all life forms of animal, except the rearing of horse, for food, fiber, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(viii) "**Agricultural produce marketing committee or board**" means any committee or board constituted under a state law for the time being in force for the purpose of regulating the marketing of agricultural produce;

[300]*[**(ix) "Governmental Authority"** means an authority or a board or any other body,-

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.

(x) "**Government Entity"** means an authority or a board or any other body including a society, trust, corporation,

i) set up by an Act of Parliament or State Legislature; or

ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]*

[301]^[**(xi) "specified organization"** shall mean,-

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(b) Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

- *Section 2(h) of the Haj Committee Act, 2002: "**State Committee**" means a State Haj Committee constituted under section 18 and includes Joint State Committee;*

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]^

- *Section 2(14) of the Motor Vehicles Act, 1988: **"goods carriage"** means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods;*

[302]###[**(xiii)** an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of which has time of supply on or before the 31st March, 2019 and

(b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

(xiv) the term "**apartment**" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

- *Section 2(e) of the Real Estate (Regulation and Development) Act, 2016: **"apartment"** whether called block, chamber, dwelling unit, flat, office, showroom, shop, godown, premises, suit, tenement, unit or by any other name, means a separate and self-contained part of any immovable property, including one or more rooms or enclosed spaces, located on one or more floors or any part thereof, in a building or on a plot of land, used or intended to be used for any residential or commercial use such as residence, office, shop, showroom or godown or for carrying on any business, occupation, profession or trade, or for any other type of use ancillary to the purpose specified;*

(xv) the term "**project**" shall mean a Real Estate Project or a Residential Real Estate Project;

(xvi) the term "**affordable residential apartment**" shall mean,-

(a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay integrated

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300 *Inserted w.e.f. 13.10.2017 by N. No.39/2017-IT-R|31/2017-IT-R dt 13.10.2017

301 ^Inserted w.e.f. 1.1.2019 by N. No.28/2018-IT-R|27/2018-IT-R dt 31.12.2018

302 ###Inserted w.e.f. 1.4.2019 by N. No.3/2019-IT-R|3/2019-IT-R dt 29.3.2019

tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause,-

(i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;

(ii) Gross amount shall be the sum total of;-

A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No.3 in the Table;

B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and

C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.;

(b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.

(xvii) the term "**promoter**" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

♦ *Section 2(zk) of the Real Estate (Regulation and Development) Act, 2016:* ***"promoter"*** *means,—*

(i) a person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or

(ii) a person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or

(iii) any development authority or any other public body in respect of allottees of—

(a) buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or

(b) plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or

(iv) an apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments or buildings for its Members or in respect of the allottees of such apartments or buildings; or

(v) any other person who acts himself as a builder, coloniser, contractor, developer, estate developer or by any other name or claims to be acting as the holder of a power of attorney from the owner of the land on which the building or apartment is constructed or plot is developed for sale; or

(vi) such other person who constructs any building or apartment for sale to the general public.

Explanation.- *For the purposes of this clause, where the person who constructs or converts a building into apartments or develops a plot for sale and the person who sells apartments or plots are different person, both of them shall be deemed to be the promoters and shall be jointly liable as such for the functions and responsibilities specified under this Act or the rules and regulations made thereunder;*

(xviii) the term "**Real Estate Project (REP)**" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

♦ *Section 2(zn) of the Real Estate (Regulation and Development) Act, 2016:* ***"real estate project"*** *means the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, or the development of land into plots or apartments, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and*

includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto;

(xix) the term "**Residential Real Estate Project (RREP)**" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(xx) the term "**ongoing project**" shall mean a project which meets all the following conditions, namely-

(a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:-

(i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or

(ii) a chartered engineer registered with the Institution of Engineers (India); or

(iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.

(b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;

(c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;

(d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

Explanation.- For the purpose of sub-clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

(xxi) "**commencement certificate**" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;

(xxii) "**development works**" means the external development works and internal development works on immovable property;

(xxiii) "**external development works**" includes roads and road systems landscaping, water supply, sewerage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;

(xxiv) "**internal development works**" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;

(xxv) the term "**competent authority"** as mentioned in definition of **"commencement certificate"** and **"residential apartment"**, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(xxvi) The term **"carpet area"** shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

♦ *Section 2(k) of the Real Estate (Regulation and Development) Act, 2016:* ***"carpet area"*** *means the net usable floor area of an apartment, excluding the area covered by the external walls, areas under services shafts, exclusive balcony or verandah area and exclusive open terrace area, but includes the area covered by the internal partition walls of the apartment.*

Explanation.- *For the purpose of this clause, the expression "exclusive balcony or verandah area" means the area of the balcony or verandah, as the case may be, which is appurtenant to the net usable floor area of an apartment, meant for the exclusive use of the allottee; and "exclusive open terrace area"*

means the area of open terrace which is appurtenant to the net usable floor area of an apartment, meant for the exclusive use of the allottee;

(xxvii) the term **"Real Estate Regulatory Authority"** shall mean the Authority established under sub-section (1) of section 20(1) of the Real Estate (Regulation and Development) Act, 2016 (No.16 of 2016) by the Central Government or State Government;

(xxviii) "project which commences on or after 1st April, 2019" shall mean a project other than an ongoing project;

(xxix) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(xxx) "Commercial apartment" shall mean an apartment other than a residential apartment;

(xxxi) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built;]###

303***[**(xxxii) 'Restaurant service'** means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) 'Outdoor catering' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) "**Declared tariff'** means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]***

304††[**(xxxvii) 'print media'** means, -

(i) **'book'** as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) **'newspaper'** as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

- Section 1(1) of The Press and Registration of Books Act, 1867: **'Book'** includes every volume, part or division of a volume, and pamphlet, in any language and every sheet of music, map, chart or plan separately printed;
- Section 1(1) of The Press and Registration of Books Act, 1867: **'Newspaper'** means any printed periodical work containing public news or comments on public news;

(xxxviii) 'clinical establishment' means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct

303 ***Inserted w.e.f. 1.10.2019 by N. No.19/2019-IT-R|20/2019-IT-R dt 30.9.2019
304 ††Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.]††

5. [1a-RUnder IGST paragraph **S.No.5** was re-numbered **as S.No.6**] This notification shall come into force with effect from 1st day of July, 2017.

11-I Annexure I

Real estate project (REP) other than Residential Real estate project (RREP)

Input tax credit attributable to construction of residential portion in a real estate project (REP) other than residential real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) against sl No. 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

Tx = T - Te

Where,

(i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;

(ii) Te is the eligible ITC attributable to (a) construction of commercial portion and (b) construction of residential portion, in the REP which has time of supply on or before 31st March, 2019;

(b) Te shall be calculated as under:

Te = Tc + Tr

Where,-

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

Tc = T * (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP) and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

Tr = T * F1* F2 * F3 * F4

Where,-

F1 = $\frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$.

F2 = $\frac{\text{Total carpet area of residential apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential apartments in the REP}}$

F3= $\frac{\text{Such Value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$.

(F3 is to account for percentage invoicing of booked residential apartments)

F4 = $\frac{1}{\text{\% Completion of construction as on 31st March, 2019}}$

Illustration: where one- fifth (twenty percent) of the construction has been completed, F4 shall be 100 ÷ 20 = 5.

Explanation: "% Completion of construction as on 31st March, 2019" shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) A registered person shall have the option to calculate 'Te' in the manner prescribed below instead of the manner prescribed in (b) above,-

Te shall be calculated as under:

Te = Tc + T1 + Tr

Where,-

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

Tc = T3 * (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP);

Wherein

T3 = T- (T1 + T2)

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP

and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31.3.2019 and which shall be calculated as under,

Tr = (T3 + T2) * F1 * F2 * F3 * F4

or

Tr = (T-T1) * F1 * F2 * F3 * F4

(d) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(e) Where, Tx is positive, i.e. Te<T, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in ~~FORM GST ITC-03~~ [11-C-R]FORM GST DRC-03[11-C-R].

Explanation: The registered person may file an application in FORM GST DRC-20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC-21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(f) Where Tx is negative, i.e. Te>T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

(g) The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.

(h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, "Te" shall be calculated as follows:-

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as Te which shall be calculated as under,

Te = Tc + Tr

Where,-

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

Tc =Tn* (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP) and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

Tr = Tn * F1 * F2 * F3

Where,-

Tn= Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F1, F2 and F3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

(c) The amount 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

(i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. Points;

(ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and

(iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

S. No.	**Illustration 1:** Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2*C3	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	C2*C5	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	C7*C8	750	sqm
10	Total carpet area of the project (Resi + Com)	C4+C9	6000	sqm
11	Percentage completion as on 31.3.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	C12*C3	2800	sqm
14	Value of booked residential apartments	C5*C12	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.3.2019		20%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	C14 * C15	4.8	crore
17	ITC to be reversed on transition, Tx= T- Te			
18	Eligible ITC (Te)= Tc + Tr			
19	T (*see notes below)		1	crore
20	Tc= T x (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	C19 * (C9/ C10)	0.125	crore
21	Tr=TxF1xF2xF3xF4			
22	F1	C4/C10	0.875	
23	F2	C13/C4	0.533	
24	F3	C16 / C14	0.200	
25	F4	1/ C11	5	
26	Tr=TxF1xF2xF3xF4	C19*C22*C23*C24*C25	0.467	crore
27	Eligible ITC (Te)=Tc + Tr	C26 + C20	0.592	crore
28	ITC to be reversed on transition, Tx= T- Te	C19 - C27	0.408	crore

*Note:-

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

S. No.	**Illustration 2:** Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	C2 * C5	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	C7 * C8	750	sqm
10	Total carpet area of the project (Resi + Com)	C4 + C9	6000	sqm
11	Percentage completion (Pc) as on 31.3.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	C12 * C3	2800	sqm
14	Value of booked residential apartments	C5 * C12	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.3.2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	C14 * C15	14.4	crore
17	ITC to be reversed on transition, Tx = T - Te			
18	Eligible ITC (Te) = Tc + Tr			
19	T (*see notes below)		1	crore
20	Tc = T x (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	C19 * (C9/ C10)	0.125	crore
21	Tr = T x F1 x F2 x F3 x F4			
22	F1	C4 / C10	0.875	
23	F2	C13 / C4	0.533	
24	F3	C16 / C14	0.600	
25	F4	1/ C11	5	
26	Tr = T x F1 x F2 x F3 x F4	C19 * C22 * C23 * C24 * C25	1.400	crore
27	Eligible ITC (Te) = Tc + Tr	C26 + C20	1.525	crore
28	ITC to be reversed/ taken on transition, Tx = T- Te	C19 - C27	-0.525	crore
29	Tx after application of cap on % invoicing vis-a-vis Pc			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap (Pc + 25%)	C11 + 25%	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	C14 * C32	10.80	crore
34	F3 after application of cap	C33/C14	0.45	
35	Tr = T x F1 x F2 x F3 x F4 (after application of cap)	C19 * C22 * C23 * C34 * C25	1.05	crore
36	Eligible ITC (Te) = Tc + Tr (after application of cap)	C20 + C35	1.18	crore
37	ITC to be reversed / taken on transition, Tx = T- Te (after application of cap)	C19 - C36	-0.18	crore
38	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			

39	% invoicing after application of cap (Pc + 25%)		45%	
40	Total value of supply of residential apartments having t.o.s. prior to transition	C33	10.80	crore
41	Consideration received		8.00	crore
42	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	8 Cr + 25% of 8 Cr	10.00	crore
43	F3 after application of both the caps	C42 / C14	0.42	
44	Tr = T x F1 x F2 x F3 x F4 (after application of both the caps)	C19 * C22 * C23 * C43 * C25	0.97	
45	Eligible ITC (Te) = Tc + Tr (after application of both the caps)	C20 + C44	1.10	
46	ITC to be reversed /taken on transition, Tx = T- Te (after application of both the caps)	C19 - C45	-0.10	crore

*Note:-

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

Annexure II

Residential Real estate project (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

Tx = T-Te

Where,

(i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;

(ii) Te is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March, 2019;

(b) Te shall be calculated as under:

Te = T* F1 * F2 * F3* F4

Where,-

F1 = Carpet area of residential and commercial apartments in the RREP / Total carpet area of apartments in the RREP

(In case of a Residential Real Estate Project, value of "F1" shall be 1.)

F2 = Total carpet area of residential and commercial apartment booked on or before 31st March, 2019 / Total carpet area of the residential and commercial apartment in the RREP

F3= Such value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019. / Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019

(F3 is to account for percentage invoicing of booked residential apartments)

F4 = 1 / % Completion of construction as on 31st March, 2019 .

Illustration: where one- fifth (twenty percent) of the construction has been completed, F4 shall be 100÷20=5.

Explanation: "% Completion of construction as on 31st March, 2019" shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council

of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(d) Where, Tx is positive, i.e. Te < T, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in ~~FORM GST ITC-03~~ 11-C-R FORM GST DRC-03 11-C-R.

Explanation: The registered person may file an application in FORM GST DRC-20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC-21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(e) Where, Tx is negative, i.e. Te>T, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

(f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, "Te" shall be calculated as follows:-

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31st March, 2019 may be denoted as Te which shall be calculated as under,

Te = Tn* F1 * F2 * F3

Where,-

Tn = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F1, F2 and F3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

(c) The amount 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

(i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;

(ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and

(iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

	Illustration 1:			
S. No.	**Details of a residential real estate project (RREP)**			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.3.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	C3 * C7	5600	sqm
9	Value of booked residential apartments	C5 * C7	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.3.2019		20%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	C9 * C10	9.6	crore
12	ITC to be reversed on transition, Tx = T- Te			
13	Eligible ITC (Te) = T x F1 x F2 x F3 x F4)			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	C8 / C4	0.8	
17	F3	C11 / C9	0.2	
18	F4	1/C6	5	
19	Eligible ITC (Te) = T x F1 x F2 x F3 x F4)	C14 * C15 * C16 * C17 * C18	0.8	crore
20	ITC to be reversed on transition, Tx= T - Te	C14 – C19	0.2	crore

*Note:-

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

	Illustration 2:			
S. No.	**Details of a residential real estate project (RREP)**			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	C2 * C3	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.3.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	C3 * C7	5600	sqm
9	Value of booked residential apartments	C5 * C7	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.3.2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	C9 * C10	28.8	crore
12	ITC to be reversed on transition, Tx = T- Te			
13	Eligible ITC (Te) = T x F1 x F2 x F3 x F4)			
14	T (*see notes below)		1	crore

15	F1		1	crore
16	F2	C8 / C4	0.8	
17	F3	C11 / C9	0.6	
18	F4	1/ C6	5	
19	Eligible ITC (Te) = T x F1 x F2 x F3 x F4)	C14 * C15 * C16 * C17 * C18	2.4	Crore
20	ITC to be reversed on transition, Tx = T- Te	C14 - C19	-1.4	crore
21	Tx after application of cap on % invoicing vis-a-vis Pc			
22	% completion		20%	
23	% invoicing		60%	
24	% invoicing after application of cap (Pc + 25%)	C6+25 %	45%	
25	Total value of supply of residential apartments having t.o.s. prior to transition	C9 * C24	21.60	crore
26	F3 after application of cap	C25/C9	0.45	
27	Te= T x F1 x F2 x F3 x F4 (after application of cap)	C14 * C15 * C16 * C26 * C18	1.80	crore
28	ITC to be reversed / taken on transition, Tx = T- Te (after application of cap)	C14 - C27	-0.80	crore
29	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			
30	% invoicing after application of cap (Pc + 25%)		45%	
31	Total value of supply of residential apartments having t.o.s. prior to transition	C25	21.60	crore
32	consideration received		16.00	crore
33	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	16 cr + 25% of 16 Cr	20.00	crore
34	F3 after application of both the caps	C33/C9	0.42	
35	Te = T x F1 x F2 x F3 x F4 (after application of both the caps)	C14 * C15 * C34 *C26 *C18	1.67	
36	ITC to be reversed / taken on transition, Tx = T- Te (after application of both the caps)	C15 – C35	-0.67	crore

*Note:-

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.

Annexure III

Illustration 1:

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	N
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	Y

7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	Y

In this example, the promoter has procured 80 per cent. of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

Illustration 2:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	Y
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	N
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	N

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminium windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

Illustration 3:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/ N)
1	Sand	10	N
2	Cement	15	N
3	Steel	15	Y
4	Bricks	10	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows	15	N
9	Ply, commercial wood	10	N

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminium windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfil his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 per cent. under RCM.

Annexure IV

FORM

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the ~~10th~~ [12-S]20th[12-S] of May, 2019)

Reference No. _____ Date _____

To _____

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

Declaration

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

I shall pay tax on construction of the apartments: (put (√) in appropriate box)	At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be	At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be

2. I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.
3. I also understand that invoices for supply of the service can be issued during the period from 1st April 2019 to ~~10th~~ [12-S]20th[12-S] May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature _____

Name _____

Designation _____

Place _____

Date _____[11-I]

[305][Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date.-

1. I/We..... (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during, the financial year.....under forward charge in accordance with section 5(1) of the IGST Act, 2017 and to comply with all the provisions of the IGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

   Legal Name: -

   GSTIN: -

   PAN No: -

   Signature of Authorised representative: Name of Authorised Signatory:

   Full Address of GTA:

   (Dated acknowledgment of jurisdictional GST Authority)

   Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.]

[305] Inserted w.e.f. 18.7.2022 by N. No.3/2022-IT-R|3/2022-CT-R dt 13.7.2022

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PART-A: RATES NOTIFICATIONS

SCHEME OF CLASSIFICATION OF SERVICES (SCS)

Notifications			
S No.	IGST	CGST	SGST
1	8/2017-IT (Rate) dt 28.6.2017: Parent Notification Corrig. dt 30.6.2017: read as	11/2017-CT (Rate) dt 28.6.2017 along with SCS: Parent Notification	(11/2017) No. FD48CSL 2017 dt 29.6.2017: Parent Notification
2	Not applicable	6/2021-CT dt 30.9.2021: Insert (w.e.f. 1.10.2021)	(6/2021) No FD55CSL 2021

(Under IGST the paragraph **S. No.4** below was corrected **as S.No.5** by Corrigendum dt 30.6.2017)

4. **Explanation**.- For the purposes of this notification,-

1-CGST**(ii)** Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the annexed scheme of classification of services (Annexure).1-CGST

1-IGST**(ii)** Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, Section" and "Heading" in the ~~scheme of classification of services~~ 1-IGST-Corrig.(scheme of classification of services Annexed to Notification No.11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide G.S.R.690(E) dated 28th June, 2017.)1- IGST Corrig.

Author Index		
Chapter 99	*All Services*	
	Section 5	*Construction Services*
	Section 6	*Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services*
	Section 7	*Financial and related services; real estate services; and rental and leasing services*
	Section 8	*Business and Production Services*
	Section 9	*Community, social and personal services, and other miscellaneous services*

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[**Explanatory Notes to the Scheme of Classification of Services**

PREFACE

1. The Scheme of Classification of Services adopted for the purposes of GST is a modified version of the United Nations Central Product Classification.
2. The Explanatory notes for the said Scheme of Classification of Services is based on the explanatory notes to the UNCPC, and as recommended by the committee constituted for the purpose, is annexed.
3. The explanatory notes indicate the scope and coverage of the heading, groups and service codes of the Scheme of Classification of Services. These may be used by the assessee and the tax administration as a guiding tool for classification of services. However, it may be noted that where a service is capable of differential treatment for any purpose based on its description, the most specific description shall be preferred over a more general description.]cbic.gov.in

Scheme of Classification of Services (SCS): Annexed to Notification No.11/2017-CT (Rate) dt 28.6.2017

Annexure

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
1	**Chap 99**	_	_	_	_	**All Services**
2	**Chap 99**	**Sec 5**	_	_	_	**Construction Services**
3	**Chap 99**	**Sec 5**	**9954**	_	_	**Construction services**
4	**Chap 99**	**Sec 5**	**9954**	**99541**	_	**Construction services of buildings**
5	Chap 99	Sec 5	9954	99541	995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
6	Chap 99	Sec 5	9954	99541	995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like
7	Chap 99	Sec 5	9954	99541	995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
8	Chap 99	Sec 5	9954	99541	995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
9	Chap 99	Sec 5	9954	99541	995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar building
10	Chap 99	Sec 5	9954	99541	995416	Construction services of other building nowhere else classified
11	Chap 99	Sec 5	9954	99541	995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above
12	**Chap 99**	**Sec 5**	**9954**	**99542**	_	**General construction services of civil engineering works**
13	Chap 99	Sec 5	9954	99542	995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
14	Chap 99	Sec 5	9954	99542	995422	General construction services of harbors, waterways, dams, water mains and lines, irrigation and other waterworks
15	Chap 99	Sec 5	9954	99542	995423	General construction services of long-distance underground/overland/submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related work
16	Chap 99	Sec 5	9954	99542	995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works
17	Chap 99	Sec 5	9954	99542	995425	General construction services of mines and industrial plants
18	Chap 99	Sec 5	9954	99542	995426	General Construction services of Power Plants and its related infrastructure
19	Chap 99	Sec 5	9954	99542	995427	General construction services of outdoor sport and recreation facilities
20	Chap 99	Sec 5	9954	99542	995428	General construction services of other civil engineering works nowhere else classified
21	Chap 99	Sec 5	9954	99542	995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above
22	**Chap 99**	**Sec 5**	**9954**	**99543**	_	**Site preparation services**
23	Chap 99	Sec 5	9954	99543	995431	Demolition services
24	Chap 99	Sec 5	9954	99543	995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
						work, test drilling and boring and core extraction, digging of trenches
25	Chap 99	Sec 5	9954	99543	995433	Excavating and earthmoving services
26	Chap 99	Sec 5	9954	99543	995434	Water well drilling services and septic system installation services
27	Chap 99	Sec 5	9954	99543	995435	Other site preparation services nowhere else classified
28	Chap 99	Sec 5	9954	99543	995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
29	**Chap 99**	**Sec 5**	**9954**	**99544**	_	**Assembly and erection of prefabricated constructions**
30	Chap 99	Sec 5	9954	99544	995441	Installation, assembly and erection services of prefabricated buildings
31	Chap 99	Sec 5	9954	99544	995442	Installation, assembly and erection services of other prefabricated structures and constructions
32	Chap 99	Sec 5	9954	99544	995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
33	Chap 99	Sec 5	9954	99544	995444	Other assembly and erection services nowhere else classified
34	Chap 99	Sec 5	9954	99544	995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
35	**Chap 99**	**Sec 5**	**9954**	**99545**	_	**Special trade construction services**
36	Chap 99	Sec 5	9954	99545	995451	Pile driving and foundation services
37	Chap 99	Sec 5	9954	99545	995452	Building framing and roof framing services
38	Chap 99	Sec 5	9954	99545	995453	Roofing and waterproofing services
39	Chap 99	Sec 5	9954	99545	995454	Concrete services
40	Chap 99	Sec 5	9954	99545	995455	Structural steel erection services
41	Chap 99	Sec 5	9954	99545	995456	Masonry services
42	Chap 99	Sec 5	9954	99545	995457	Scaffolding services
43	Chap 99	Sec 5	9954	99545	995458	Other special trade construction services nowhere else classified
44	Chap 99	Sec 5	9954	99545	995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
45	**Chap 99**	**Sec 5**	**9954**	**99546**	_	**Installation services**
46	Chap 99	Sec 5	9954	99546	995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services
47	Chap 99	Sec 5	9954	99546	995462	Water plumbing and drain laying services
48	Chap 99	Sec 5	9954	99546	995463	Heating, ventilation and air conditioning equipment installation services
49	Chap 99	Sec 5	9954	99546	995464	Gas fitting installation services
50	Chap 99	Sec 5	9954	99546	995465	Insulation services
51	Chap 99	Sec 5	9954	99546	995466	Lift and escalator installation services
52	Chap 99	Sec 5	9954	99546	995468	Other installation services nowhere else classified
53	Chap 99	Sec 5	9954	99546	995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
54	**Chap 99**	**Sec 5**	**9954**	**99547**	_	**Building completion and finishing services**
55	Chap 99	Sec 5	9954	99547	995471	Glazing services
56	Chap 99	Sec 5	9954	99547	995472	Plastering services

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
57	Chap 99	Sec 5	9954	99547	995473	Painting services
58	Chap 99	Sec 5	9954	99547	995474	Floor and wall tiling services
59	Chap 99	Sec 5	9954	99547	995475	Other floor laying, wall covering and wall papering services
60	Chap 99	Sec 5	9954	99547	995476	Joinery and carpentry services
61	Chap 99	Sec 5	9954	99547	995477	Fencing and railing services
62	Chap 99	Sec 5	9954	99547	995478	Other building completion and finishing services nowhere else classified
63	Chap 99	Sec 5	9954	99547	995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above
64	**Chap 99**	**Sec 6**	_	_	_	**Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services**
65	**Chap 99**	**Sec 6**	**9961**	_	_	**Services in wholesale trade**
66	**Chap 99**	**Sec 6**	**9961**	**99611**	_	_
67	Chap 99	Sec 6	9961	99611	996111	Services provided for a fee or commission or on contract basis on wholesale trade
68	**Chap 99**	**Sec 6**	**9962**	_	_	**Services in retail trade**
69	**Chap 99**	**Sec 6**	**9962**	**99621**	_	_
70	Chap 99	Sec 6	9962	99621	996211	Services provided for a fee or commission or on contract basis on retail trade
71	**Chap 99**	**Sec 6**	**9963**	_	_	**Accommodation, food and beverage services**
72	**Chap 99**	**Sec 6**	**9963**	**99631**	_	**Accommodation services**
73	Chap 99	Sec 6	9963	99631	996311	Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like
74	Chap 99	Sec 6	9963	99631	996312	Camp site services
75	Chap 99	Sec 6	9963	99631	996313	Recreational and vacation camp services
76	**Chap 99**	**Sec 6**	**9963**	**99632**	_	**Other accommodation services**
77	Chap 99	Sec 6	**9963**	99632	996321	Room or unit accommodation services for students in student residences
78	Chap 99	Sec 6	9963	99632	996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like
79	Chap 99	Sec 6	9963	99632	996329	Other room or unit accommodation services nowhere else classified
80	**Chap 99**	**Sec 6**	**9963**	**99633**	_	**Food, edible preparations, alcoholic and non-alcoholic beverages serving services**
81	Chap 99	Sec 6	9963	99633	996331	Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food
82	Chap 99	Sec 6	9963	99633	996332	Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food
83	Chap 99	Sec 6	9963	99633	996333	Services provided in canteen and other similar establishments
84	Chap 99	Sec 6	9963	99633	996334	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions
85	Chap 99	Sec 6	9963	99633	996335	Catering services in trains, flights and the like
86	Chap 99	Sec 6	9963	99633	996336	Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators
87	Chap 99	Sec 6	9963	99633	996337	Other contract food services

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
88	Chap 99	Sec 6	9963	99633	996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified
89	**Chap 99**	**Sec 6**	**9964**	_	_	**Passenger transport services**
90	**Chap 99**	**Sec 6**	**9964**	**99641**	_	**Local transport and sightseeing transportation services of passengers**
91	Chap 99	Sec 6	9964	99641	996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
92	Chap 99	Sec 6	9964	99641	996412	Taxi services including radio taxi and other similar services
93	Chap 99	Sec 6	9964	99641	996413	Non-scheduled local bus and coach charter services
94	Chap 99	Sec 6	9964	99641	996414	Other land transportation services of passengers
95	Chap 99	Sec 6	9964	99641	996415	Local water transport services of passengers by ferries, cruises and the like
96	Chap 99	Sec 6	9964	99641	996416	Sightseeing transportation services by rail, land, water and air
97	Chap 99	Sec 6	9964	99641	996419	Other local transportation services of passengers nowhere else classified
98	**Chap 99**	**Sec 6**	**9964**	**99642**	_	**Long-distance transport services of passengers**
99	Chap 99	Sec 6	9964	99642	996421	Long-distance transport services of passengers through rail network by railways, metro and the like
100	Chap 99	Sec 6	9964	99642	996422	Long-distance transport services of passengers through road by bus, car, non-scheduled long-distance bus and coach services, stage carriage and the like
101	Chap 99	Sec 6	9964	99642	996423	Taxi services including radio taxi and other similar services
102	Chap 99	Sec 6	9964	99642	996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like
103	Chap 99	Sec 6	9964	99642	996425	Domestic/international scheduled air transport services of passengers
104	Chap 99	Sec 6	9964	99642	996426	Domestic/international non-scheduled air transport services of passengers
105	Chap 99	Sec 6	9964	99642	996427	Space transport services of passengers
106	Chap 99	Sec 6	9964	99642	996429	Other long-distance transportation services of passengers nowhere else classified
107	**Chap 99**	**Sec 6**	**9965**	_	_	**Goods Transport Services**
108	**Chap 99**	**Sec 6**	**9965**	**99651**	_	**Land transport services of Goods**
109	Chap 99	Sec 6	9965	99651	996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
110	Chap 99	Sec 6	9965	99651	996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
111	Chap 99	Sec 6	9965	99651	996513	Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline
112	Chap 99	Sec 6	9965	99651	996519	Other land transport services of goods nowhere else classified
113	**Chap 99**	**Sec 6**	**9965**	**99652**	_	**Water transport services of goods**
114	Chap 99	Sec 6	9965	99652	996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like
115	Chap 99	Sec 6	9965	99652	996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels
116	**Chap 99**	**Sec 6**	**9965**	**99653**	_	**Air and space transport services of goods**

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
117	Chap 99	Sec 6	9965	99653	996531	Air transport services of letters and parcels and other goods
118	Chap 99	Sec 6	9965	99653	996532	Space transport services of freight
[2-I] **118a**	**Chap 99**	**Sec 6**	**9965**	**99654**	**-**	**Multimodal Transport of goods from a place in India to another place in India**[2-I]
[2-I] 118b	Chap 99	Sec 6	9965	99654	996541	Multimodal Transport of goods from a place in India to another place in India[2-I]
119	**Chap 99**	**Sec 6**	**9966**	_	_	**Rental services of transport vehicles with or without operators**
120	**Chap 99**	**Sec 6**	**9966**	**99660**	_	**Rental services of transport vehicles with or without operators**
121	Chap 99	Sec 6	9966	99660	996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator
122	Chap 99	Sec 6	9966	99660	996602	Rental services of water vessels including passenger vessels, freight vessels and the like with or without operator
123	Chap 99	Sec 6	9966	99660	996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with or without operator
124	Chap 99	Sec 6	9966	99660	996609	Rental services of other transport vehicles nowhere else classified with or without operator
125	**Chap 99**	**Sec 6**	**9967**	_	_	**Supporting services in transport**
126	**Chap 99**	**Sec 6**	**9967**	**99671**	_	**Cargo handling services**
127	Chap 99	Sec 6	9967	99671	996711	Container handling services
128	Chap 99	Sec 6	9967	99671	996712	Customs house agent services
129	Chap 99	Sec 6	9967	99671	996713	Clearing and forwarding services
130	Chap 99	Sec 6	9967	99671	996719	Other cargo and baggage handling services
131	**Chap 99**	**Sec 6**	**9967**	**99672**	_	**Storage and warehousing services**
132	Chap 99	Sec 6	9967	99672	996721	Refrigerated storage services
133	Chap 99	Sec 6	9967	99672	996722	Bulk liquid or gas storage services
134	Chap 99	Sec 6	9967	99672	996729	Other storage and warehousing services
135	**Chap 99**	**Sec 6**	**9967**	**99673**	_	**Supporting services for railway transport**
136	Chap 99	Sec 6	9967	99673	996731	Railway pushing or towing services
137	Chap 99	Sec 6	9967	99673	996739	Other supporting services for railway transport nowhere else classified
138	**Chap 99**	**Sec 6**	**9967**	**99674**	_	**Supporting services for road transport**
139	Chap 99	Sec 6	9967	99674	996741	Bus station services
140	Chap 99	Sec 6	9967	99674	996742	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services
141	Chap 99	Sec 6	9967	99674	996743	Parking lot services
142	Chap 99	Sec 6	9967	99674	996744	Towing services for commercial and private vehicles
143	Chap 99	Sec 6	9967	99674	996749	Other supporting services for road transport nowhere else classified
144	**Chap 99**	**Sec 6**	**9967**	**99675**	_	**Supporting services for water transport (coastal, transoceanic and inland waterways)**
145	Chap 99	Sec 6	9967	99675	996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like
146	Chap 99	Sec 6	9967	99675	996752	Pilotage and berthing services
147	Chap 99	Sec 6	9967	99675	996753	Vessel salvage and refloating services
148	Chap 99	Sec 6	9967	99675	996759	Other supporting services for water transport nowhere else classified

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
149	**Chap 99**	**Sec 6**	**9967**	**99676**	_	**Supporting services for air or space transport**
150	Chap 99	Sec 6	9967	99676	996761	Airport operation services (excluding cargo handling)
151	Chap 99	Sec 6	9967	99676	996762	Air traffic control services
152	Chap 99	Sec 6	9967	99676	996763	Other supporting services for air transport
153	Chap 99	Sec 6	9967	99676	996764	Supporting services for space transport
154	**Chap 99**	**Sec 6**	**9967**	**99679**	_	**Other supporting transport services**
155	Chap 99	Sec 6	9967	99679	996791	Goods transport agency services for road transport
156	Chap 99	Sec 6	9967	99679	996792	Goods transport agency services for other modes of transport
157	Chap 99	Sec 6	9967	99679	996793	Other goods transport services
158	Chap 99	Sec 6	9967	99679	996799	Other supporting transport services nowhere else classified
159	**Chap 99**	**Sec 6**	**9968**	_	_	**Postal and courier services**
160	**Chap 99**	**Sec 6**	**9968**	**99681**	_	**Postal and courier services**
161	Chap 99	Sec 6	9968	99681	996811	Postal services including post office counter services, mail box rental services
162	Chap 99	Sec 6	9968	99681	996812	Courier services
163	Chap 99	Sec 6	9968	99681	996813	Local delivery services
164	Chap 99	Sec 6	9968	99681	996819	Other Delivery Services nowhere else classified
165	**Chap 99**	**Sec 6**	**9969**	_	_	**Electricity, gas, water and other distribution services**
166	**Chap 99**	**Sec 6**	**9969**	**99691**	_	**Electricity and gas distribution services**
167	Chap 99	Sec 6	9969	99691	996911	Electricity transmission services
168	Chap 99	Sec 6	9969	99691	996912	Electricity distribution services
169	Chap 99	Sec 6	9969	99691	996913	Gas distribution services
170	**Chap 99**	**Sec 6**	**9969**	**99692**	_	**Water distribution and other services**
171	Chap 99	Sec 6	9969	99692	996921	Water distribution services
172	Chap 99	Sec 6	9969	99692	996922	Services involving distribution of steam, hot water and air conditioning supply and the like
173	Chap 99	Sec 6	9969	99692	996929	Other similar services
174	**Chap 99**	**Sec 7**	_	_	_	**Financial and related services; real estate services; and rental and leasing services**
175	**Chap 99**	**Sec 7**	**9971**	_	_	**Financial and related services**
176	**Chap 99**	**Sec 7**	**9971**	**99711**	_	**Financial services (except investment banking,**
177	Chap 99	Sec 7	9971	99711	997111	Central banking services
178	Chap 99	Sec 7	9971	99711	997112	Deposit services
179	Chap 99	Sec 7	9971	99711	997113	Credit-granting services including stand-by commitment,
180	Chap 99	Sec 7	9971	99711	997114	Financial leasing services
181	Chap 99	Sec 7	9971	99711	997119	Other financial services (except investment banking,
182	**Chap 99**	**Sec 7**	**9971**	**99712**	_	**Investment banking services**
183	Chap 99	Sec 7	9971	99712	997120	Investment banking services
184	**Chap 99**	**Sec 7**	**9971**	**99713**	_	**Insurance and pension services (excluding reinsurance services)**
185	Chap 99	Sec 7	9971	99713	997131	pension services
186	Chap 99	Sec 7	9971	99713	997132	Life insurance services (excluding reinsurance services)
187	Chap 99	Sec 7	9971	99713	997133	Accident and health insurance services
188	Chap 99	Sec 7	9971	99713	997134	Motor vehicle insurance services
189	Chap 99	Sec 7	9971	99713	997135	Marine, aviation, and other transport insurance services
190	Chap 99	Sec 7	9971	99713	997136	Freight insurance services and travel insurance services
191	Chap 99	Sec 7	9971	99713	997137	Other property insurance services

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
192	Chap 99	Sec 7	9971	99713	997139	Other non-life insurance services (excluding reinsurance services)
193	**Chap 99**	**Sec 7**	**9971**	**99714**	_	**Reinsurance services**
194	Chap 99	Sec 7	9971	99714	997141	Life reinsurance services
195	Chap 99	Sec 7	9971	99714	997142	Accident and health reinsurance services
196	Chap 99	Sec 7	9971	99714	997143	Motor vehicle reinsurance services
197	Chap 99	Sec 7	9971	99714	997144	Marine, aviation and other transport reinsurance services
198	Chap 99	Sec 7	9971	99714	997145	Freight reinsurance services
199	Chap 99	Sec 7	9971	99714	997146	Other property reinsurance services
200	Chap 99	Sec 7	9971	99714	997149	Other non-life reinsurance services
201	**Chap 99**	**Sec 7**	**9971**	**99715**	_	**Services auxiliary to financial services (other than to insurance and pensions)**
202	Chap 99	Sec 7	9971	99715	997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services
203	Chap 99	Sec 7	9971	99715	997152	Brokerage and related securities and commodities services including commodity exchange services
204	Chap 99	Sec 7	9971	99715	997153	Portfolio management services except pension funds
205	Chap 99	Sec 7	9971	99715	997154	Trust and custody services
206	Chap 99	Sec 7	9971	99715	997155	Services related to the administration of financial markets
207	Chap 99	Sec 7	9971	99715	997156	Financial consultancy services
208	Chap 99	Sec 7	9971	99715	997157	Foreign exchange services
209	Chap 99	Sec 7	9971	99715	997158	Financial transactions processing and clearing house services
210	Chap 99	Sec 7	9971	99715	997159	Other services auxiliary to financial services
211	**Chap 99**	**Sec 7**	**9971**	**99716**	_	**Services auxiliary to insurance and pensions**
212	Chap 99	Sec 7	9971	99716	997161	Services auxiliary to insurance and pensions
213	Chap 99	Sec 7	9971	99716	997162	Insurance claims adjustment services
214	Chap 99	Sec 7	9971	99716	997163	Actuarial services
215	Chap 99	Sec 7	9971	99716	997164	Pension fund management services
216	Chap 99	Sec 7	9971	99716	997169	Other services auxiliary to insurance and pensions
217	**Chap 99**	**Sec 7**	**9971**	**99717**	_	**Services of holding financial assets**
218	Chap 99	Sec 7	9971	99717	997171	Services of holding equity of subsidiary companies
219	Chap 99	Sec 7	9971	99717	997172	Services of holding securities and other assets of trusts and funds and similar financial entities
220	**Chap 99**	**Sec 7**	**9972**	_	_	**Real estate services**
221	**Chap 99**	**Sec 7**	**9972**	**99721**	_	**Real estate services involving owned or leased property**
222	Chap 99	Sec 7	9972	99721	997211	Rental or leasing services involving own or leased residential property
223	Chap 99	Sec 7	9972	99721	997212	Rental or leasing services involving own or leased non-residential property
224	Chap 99	Sec 7	9972	99721	997213	Trade services of buildings
225	Chap 99	Sec 7	9972	99721	997214	Trade services of time-share properties
226	Chap 99	Sec 7	9972	99721	997215	Trade services of vacant and subdivided land
227	**Chap 99**	**Sec 7**	**9972**	**99722**	_	**Real estate services on a fee or commission basis or on contract basis**
228	Chap 99	Sec 7	9972	99722	997221	Property management services on a fee or commission basis or on contract basis
229	Chap 99	Sec 7	9972	99722	997222	Building sales on a fee or commission basis or on contract basis

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230	Chap 99	Sec 7	9972	99722	997223	Land sales on a fee or commission basis or on contract basis
231	Chap 99	Sec 7	9972	99722	997224	Real estate appraisal services on a fee or commission basis or on contract basis
232	**Chap 99**	**Sec 7**	**9973**	_	_	**Leasing or rental services with or without operator**
233	**Chap 99**	**Sec 7**	**9973**	**99731**	_	**Leasing or rental services concerning machinery and equipment with or without operator**
234	Chap 99	Sec 7	9973	99731	997311	Leasing or rental services concerning transport equipment's including containers, with or without operator
235	Chap 99	Sec 7	9973	99731	997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator
236	Chap 99	Sec 7	9973	99731	997313	Leasing or rental services concerning construction machinery and equipment with or without operator
237	Chap 99	Sec 7	9973	99731	997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator
238	Chap 99	Sec 7	9973	99731	997315	Leasing or rental services concerning computers with or without operators
239	Chap 99	Sec 7	9973	99731	997316	Leasing or rental services concerning telecommunications equipment with or without operator
240	Chap 99	Sec 7	9973	99731	997319	Leasing or rental services concerning other machinery and equipment's with or without operator
241	**Chap 99**	**Sec 7**	**9973**	**99732**	_	**Leasing or rental services concerning other goods**
242	Chap 99	Sec 7	9973	99732	997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)
243	Chap 99	Sec 7	9973	99732	997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment)
244	Chap 99	Sec 7	9973	99732	997323	Leasing or rental services concerning furniture and other household appliances
245	Chap 99	Sec 7	9973	99732	997324	Leasing or rental services concerning pleasure and leisure equipment
246	Chap 99	Sec 7	9973	99732	997325	Leasing or rental services concerning household linen
247	Chap 99	Sec 7	9973	99732	997326	Leasing or rental services concerning textiles, clothing and footwear
248	Chap 99	Sec 7	9973	99732	997327	Leasing or rental services concerning do-it-yourself machinery and equipment
249	Chap 99	Sec 7	9973	99732	997329	Leasing or rental services concerning other goods
250	**Chap 99**	**Sec 7**	**9973**	**99733**	_	**Licensing services for the right to use intellectual property and similar products**
251	Chap 99	Sec 7	9973	99733	997331	Licensing services for the right to use computer software and databases
252	Chap 99	Sec 7	9973	99733	997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television program and the like
253	Chap 99	Sec 7	9973	99733	997333	Licensing services for the right to reproduce original art works
254	Chap 99	Sec 7	9973	99733	997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
255	Chap 99	Sec 7	9973	99733	997335	Licensing services for the right to use research and development products
256	Chap 99	Sec 7	9973	99733	997336	Licensing services for the right to use trademarks and franchises

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257	Chap 99	Sec 7	9973	99733	997337	Licensing services for the right to use minerals including its exploration and evaluation
258	Chap 99	Sec 7	9973	99733	997338	Licensing services for right to use other natural resources including telecommunication spectrum
259	Chap 99	Sec 7	9973	99733	997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
260	**Chap 99**	**Sec 8**	_	_	_	**Business and Production Services**
261	**Chap 99**	**Sec 8**	**9981**	_	_	**Research and development services**
262	**Chap 99**	**Sec 8**	**9981**	**99811**	_	**Research and experimental development services in natural sciences and engineering**
263	Chap 99	Sec 8	9981	99811	998111	Research and experimental development services in natural sciences
264	Chap 99	Sec 8	9981	99811	998112	Research and experimental development services in engineering and technology
265	Chap 99	Sec 8	9981	99811	998113	Research and experimental development services in medical sciences and pharmacy
266	Chap 99	Sec 8	9981	99811	998114	Research and experimental development services in agricultural sciences
267	**Chap 99**	**Sec 8**	**9981**	**99812**	_	**Research and experimental development services in social sciences and humanities**
268	Chap 99	Sec 8	9981	99812	998121	Research and experimental development services in social sciences
269	Chap 99	Sec 8	9981	99812	998122	Research and experimental development services in humanities
270	**Chap 99**	**Sec 8**	**9981**	**99813**	_	**Interdisciplinary research services**
271	Chap 99	Sec 8	9981	99813	998130	Interdisciplinary research and experimental development services
272	**Chap 99**	**Sec 8**	**9981**	**99814**	_	**Research and development originals**
273	Chap 99	Sec 8	9981	99814	998141	Research and development originals in pharmaceuticals
274	Chap 99	Sec 8	9981	99814	998142	Research and development originals in agriculture
275	Chap 99	Sec 8	9981	99814	998143	Research and development originals in biotechnology
276	Chap 99	Sec 8	9981	99814	998144	Research and development originals in computer related sciences
277	Chap 99	Sec 8	9981	99814	998145	Research and development originals in other fields nowhere else classified
278	**Chap 99**	**Sec 8**	**9982**	_	_	**Legal and accounting services**
279	**Chap 99**	**Sec 8**	**9982**	**99821**	_	**Legal services**
280	Chap 99	Sec 8	9982	99821	998211	Legal advisory and representation services concerning criminal law
281	Chap 99	Sec 8	9982	99821	998212	Legal advisory and representation services concerning other fields of law
282	Chap 99	Sec 8	9982	99821	998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
283	Chap 99	Sec 8	9982	99821	998214	Legal documentation and certification services concerning other documents
284	Chap 99	Sec 8	9982	99821	998215	Arbitration and conciliation services
285	Chap 99	Sec 8	9982	99821	998216	Other legal services nowhere else classified
286	**Chap 99**	**Sec 8**	**9982**	**99822**	_	**Accounting, auditing and bookkeeping services**
287	Chap 99	Sec 8	9982	99822	998221	Financial auditing services
288	Chap 99	Sec 8	9982	99822	998222	Accounting and bookkeeping services
289	Chap 99	Sec 8	9982	99822	998223	Payroll services

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1	2	2	2	2	3	4
290	Chap 99	Sec 8	9982	99822	998224	Other similar services nowhere else classified
291	**Chap 99**	**Sec 8**	**9982**	**99823**	_	**Tax consultancy and preparation services**
292	Chap 99	Sec 8	9982	99823	998231	Corporate tax consulting and preparation services
293	Chap 99	Sec 8	9982	99823	998232	Individual tax preparation and planning services
294	**Chap 99**	**Sec 8**	**9982**	**99824**	_	**Insolvency and receivership services**
295	Chap 99	Sec 8	9982	99824	998240	Insolvency and receivership services
296	**Chap 99**	**Sec 8**	**9983**	_	_	**Other professional, technical and business services**
297	**Chap 99**	**Sec 8**	**9983**	**99831**	_	**Management consulting and management services; information technology services**
298	Chap 99	Sec 8	9983	99831	998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
299	Chap 99	Sec 8	9983	99831	998312	Business consulting services including public relations services
300	Chap 99	Sec 8	9983	99831	998313	Information technology consulting and support services
301	Chap 99	Sec 8	9983	99831	998314	Information technology design and development services
302	Chap 99	Sec 8	9983	99831	998315	Hosting and information technology infrastructure provisioning services
303	Chap 99	Sec 8	9983	99831	998316	Information technology infrastructure and network management services
304	Chap 99	Sec 8	9983	99831	998319	Other information technology services nowhere else classified
305	**Chap 99**	**Sec 8**	**9983**	**99832**	_	**Architectural services, urban and land planning and landscape architectural services**
306	Chap 99	Sec 8	9983	99832	998321	Architectural advisory services
307	Chap 99	Sec 8	9983	99832	998322	Architectural services for residential building projects
308	Chap 99	Sec 8	9983	99832	998323	Architectural services for non-residential building projects
309	Chap 99	Sec 8	9983	99832	998324	Historical restoration architectural services
310	Chap 99	Sec 8	9983	99832	998325	Urban planning services
311	Chap 99	Sec 8	9983	99832	998326	Rural land planning services
312	Chap 99	Sec 8	9983	99832	998327	Project site master planning services
313	Chap 99	Sec 8	9983	99832	998328	Landscape architectural services and advisory services
314	**Chap 99**	**Sec 8**	**9983**	**99833**	_	**Engineering services**
315	Chap 99	Sec 8	9983	99833	998331	Engineering advisory services
316	Chap 99	Sec 8	9983	99833	998332	Engineering services for building projects
317	Chap 99	Sec 8	9983	99833	998333	Engineering services for industrial and manufacturing projects
318	Chap 99	Sec 8	9983	99833	998334	Engineering services for transportation projects
319	Chap 99	Sec 8	9983	99833	998335	Engineering services for power projects
320	Chap 99	Sec 8	9983	99833	998336	Engineering services for telecommunications and broadcasting projects
321	Chap 99	Sec 8	9983	99833	998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects
322	Chap 99	Sec 8	9983	99833	998338	Engineering services for other projects nowhere else classified
323	Chap 99	Sec 8	9983	99833	998339	Project management services for construction projects
324	**Chap 99**	**Sec 8**	**9983**	**99834**	_	**Scientific and other technical services**
325	Chap 99	Sec 8	9983	99834	998341	Geological and geophysical consulting services
326	Chap 99	Sec 8	9983	99834	998342	Subsurface surveying services

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1	2	2	2	2	3	4
327	Chap 99	Sec 8	9983	99834	998343	Mineral exploration and evaluation
328	Chap 99	Sec 8	9983	99834	998344	Surface surveying and map-making services
329	Chap 99	Sec 8	9983	99834	998345	Weather forecasting and meteorological services
330	Chap 99	Sec 8	9983	99834	998346	Technical testing and analysis services
331	Chap 99	Sec 8	9983	99834	998347	Certification of ships, aircraft, dams, and the like
332	Chap 99	Sec 8	9983	99834	998348	Certification and authentication of works of art
333	Chap 99	Sec 8	9983	99834	998349	Other technical and scientific services nowhere else classified
334	**Chap 99**	**Sec 8**	**9983**	**99835**	_	**Veterinary services**
335	Chap 99	Sec 8	9983	99835	998351	Veterinary services for pet animals
336	Chap 99	Sec 8	9983	99835	998352	Veterinary services for livestock
337	Chap 99	Sec 8	9983	99835	998359	Other veterinary services nowhere else classified
338	**Chap 99**	**Sec 8**	**9983**	**99836**	_	**Advertising services and provision of advertising space or time**
339	Chap 99	Sec 8	9983	99836	998361	Advertising Services
340	Chap 99	Sec 8	9983	99836	998362	Purchase or sale of advertising space or time, on commission
341	Chap 99	Sec 8	9983	99836	998363	Sale of advertising space in print media (except on commission)
342	Chap 99	Sec 8	9983	99836	998364	Sale of television and radio advertising time
343	Chap 99	Sec 8	9983	99836	998365	Sale of internet advertising space
344	Chap 99	Sec 8	9983	99836	998366	Sale of other advertising space or time (except on commission)
345	**Chap 99**	**Sec 8**	**9983**	**99837**	_	**Market research and public opinion polling services**
346	Chap 99	Sec 8	9983	99837	998371	Market research services
347	Chap 99	Sec 8	9983	99837	998372	Public opinion polling services
348	**Chap 99**	**Sec 8**	**9983**	**99838**	_	**Photography and videography and their processing services**
349	Chap 99	Sec 8	9983	99838	998381	Portrait photography services
350	Chap 99	Sec 8	9983	99838	998382	Advertising and related photography services
351	Chap 99	Sec 8	9983	99838	998383	Event photography and event videography services
352	Chap 99	Sec 8	9983	99838	998384	Specialty photography services
353	Chap 99	Sec 8	9983	99838	998385	Restoration and retouching services of photography
354	Chap 99	Sec 8	9983	99838	998386	Photographic and video graphic processing services
355	Chap 99	Sec 8	9983	99838	998387	Other photography and videography and their processing services nowhere else classified
356	**Chap 99**	**Sec 8**	**9983**	**99839**	_	**Other professional, technical and business services**
357	Chap 99	Sec 8	9983	99839	998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
358	Chap 99	Sec 8	9983	99839	998392	Design originals
359	Chap 99	Sec 8	9983	99839	998393	Scientific and technical consulting services
360	Chap 99	Sec 8	9983	99839	998394	Original compilations of facts or information
361	Chap 99	Sec 8	9983	99839	998395	Translation and interpretation services
362	Chap 99	Sec 8	9983	99839	998396	Trademarks and franchises
363	Chap 99	Sec 8	9983	99839	998397	Sponsorship services and brand promotion services
364	Chap 99	Sec 8	9983	99839	998399	Other professional, technical and business services nowhere else classified
365	**Chap 99**	**Sec 8**	**9984**	_	_	**Telecommunications, broadcasting and information supply services**
366	**Chap 99**	**Sec 8**	**9984**	**99841**	_	**Telephony and other telecommunications services**

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367	Chap 99	Sec 8	9984	99841	998411	Carrier services
368	Chap 99	Sec 8	9984	99841	998412	Fixed telephony services
369	Chap 99	Sec 8	9984	99841	998413	Mobile telecommunications services
370	Chap 99	Sec 8	9984	99841	998414	Private network services
371	Chap 99	Sec 8	9984	99841	998415	Data transmission services
372	Chap 99	Sec 8	9984	99841	998419	Other telecommunications services including fax services, telex services nowhere else classified
373	**Chap 99**	**Sec 8**	**9984**	**99842**	_	**Internet telecommunications services**
374	Chap 99	Sec 8	9984	99842	998421	Internet backbone services
375	Chap 99	Sec 8	9984	99842	998422	Internet access services in wired and wireless mode
376	Chap 99	Sec 8	9984	99842	998423	Fax, telephony over the internet
377	Chap 99	Sec 8	9984	99842	998424	Audio conferencing and video conferencing over the internet
378	Chap 99	Sec 8	9984	99842	998429	Other internet telecommunications services nowhere else classified
379	**Chap 99**	**Sec 8**	**9984**	**99843**	_	**On-line content services**
380	Chap 99	Sec 8	9984	99843	998431	On-line text-based information such as online books, newspapers, periodicals, directories and the like
381	Chap 99	Sec 8	9984	99843	998432	On-line audio content
382	Chap 99	Sec 8	9984	99843	998433	On-line video content
383	Chap 99	Sec 8	9984	99843	998434	Software downloads
384	Chap 99	Sec 8	9984	99843	998439	Other on-line contents nowhere else classified
385	**Chap 99**	**Sec 8**	**9984**	**99844**	_	**News agency services**
386	Chap 99	Sec 8	9984	99844	998441	News agency services to newspapers and periodicals
387	Chap 99	Sec 8	9984	99844	998442	Services of independent journalists and press photographers
388	Chap 99	Sec 8	9984	99844	998443	News agency services to audiovisual media
389	**Chap 99**	**Sec 8**	**9984**	**99845**	_	**Library and archive services**
390	Chap 99	Sec 8	9984	99845	998451	Library services
391	Chap 99	Sec 8	9984	99845	998452	Operation services of public archives including digital archives
392	Chap 99	Sec 8	9984	99845	998453	Operation services of historical archives including digital archives
393	**Chap 99**	**Sec 8**	**9984**	**99846**	_	**Broadcasting, programming and program distribution services**
394	Chap 99	Sec 8	9984	99846	998461	Radio broadcast originals
395	Chap 99	Sec 8	9984	99846	998462	Television broadcast originals
396	Chap 99	Sec 8	9984	99846	998463	Radio channel programs
397	Chap 99	Sec 8	9984	99846	998464	Television channel programs
398	Chap 99	Sec 8	9984	99846	998465	Broadcasting services
399	Chap 99	Sec 8	9984	99846	998466	Home program distribution services
400	**Chap 99**	**Sec 8**	**9985**	_	_	**Support services**
401	**Chap 99**	**Sec 8**	**9985**	**99851**	_	**Employment services including personnel search, referral service and labor supply service**
402	Chap 99	Sec 8	9985	99851	998511	Executive or retained personnel search services
403	Chap 99	Sec 8	9985	99851	998512	Permanent placement services, other than executive search services
404	Chap 99	Sec 8	9985	99851	998513	Contract staffing services
405	Chap 99	Sec 8	9985	99851	998514	Temporary staffing services
406	Chap 99	Sec 8	9985	99851	998515	Long-term staffing (pay rolling) services

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407	Chap 99	Sec 8	9985	99851	998516	Temporary staffing-to-permanent placement services
408	Chap 99	Sec 8	9985	99851	998517	Co-employment staffing services
409	Chap 99	Sec 8	9985	99851	998519	Other employment and labor supply services nowhere else classified
410	**Chap 99**	**Sec 8**	**9985**	**99852**	_	**Investigation and security services**
411	Chap 99	Sec 8	9985	99852	998521	Investigation services
412	Chap 99	Sec 8	9985	99852	998522	Security consulting services
413	Chap 99	Sec 8	9985	99852	998523	Security systems services
414	Chap 99	Sec 8	9985	99852	998524	Armored car services
415	Chap 99	Sec 8	9985	99852	998525	Guard services
416	Chap 99	Sec 8	9985	99852	998526	Training of guard dogs
417	Chap 99	Sec 8	9985	99852	998527	Polygraph services
418	Chap 99	Sec 8	9985	99852	998528	Fingerprinting services
419	Chap 99	Sec 8	9985	99852	998529	Other security services nowhere else classified
420	**Chap 99**	**Sec 8**	**9985**	**99853**	_	**Cleaning services**
421	Chap 99	Sec 8	9985	99853	998531	Disinfecting and exterminating services
422	Chap 99	Sec 8	9985	99853	998532	Window cleaning services
423	Chap 99	Sec 8	9985	99853	998533	General cleaning services
424	Chap 99	Sec 8	9985	99853	998534	Specialized cleaning services for reservoirs and tanks
425	Chap 99	Sec 8	9985	99853	998535	Sterilization of objects or premises (operating rooms)
426	Chap 99	Sec 8	9985	99853	998536	Furnace and chimney cleaning services
427	Chap 99	Sec 8	9985	99853	998537	Exterior cleaning of buildings of all types
428	Chap 99	Sec 8	9985	99853	998538	Cleaning of transportation equipment
429	Chap 99	Sec 8	9985	99853	998539	Other cleaning services nowhere else classified
430	**Chap 99**	**Sec 8**	**9985**	**99854**	_	**Packaging services**
431	Chap 99	Sec 8	9985	99854	998540	Packaging services of goods for others
432	Chap 99	Sec 8	9985	99854	998541	Parcel packing and gift wrapping
433	Chap 99	Sec 8	9985	99854	998542	Coin and currency packing services
434	Chap 99	Sec 8	9985	99854	998549	Other packaging services nowhere else classified
435	**Chap 99**	**Sec 8**	**9985**	**99855**	_	**Travel arrangement, tour operator and related services**
436	Chap 99	Sec 8	9985	99855	998551	Reservation services for transportation
437	Chap 99	Sec 8	9985	99855	998552	Reservation services for accommodation, cruises and package tours
438	Chap 99	Sec 8	9985	99855	998553	Reservation services for convention centres, congress centres and exhibition halls
439	Chap 99	Sec 8	9985	99855	998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
440	Chap 99	Sec 8	9985	99855	998555	Tour operator services
441	Chap 99	Sec 8	9985	99855	998556	Tourist guide services
442	Chap 99	Sec 8	9985	99855	998557	Tourism promotion and visitor information services
443	Chap 99	Sec 8	9985	99855	998559	Other travel arrangement and related services nowhere else classified
444	**Chap 99**	**Sec 8**	**9985**	**99859**	_	**Other support services**
445	Chap 99	Sec 8	9985	99859	998591	Credit reporting and rating services
446	Chap 99	Sec 8	9985	99859	998592	Collection agency services
447	Chap 99	Sec 8	9985	99859	998593	Telephone-based support services
448	Chap 99	Sec 8	9985	99859	998594	Combined office administrative services

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1	2	2	2	2	3	4
449	Chap 99	Sec 8	9985	99859	998595	Specialized office support services such as duplicating services, mailing services, document preparation and the like
450	Chap 99	Sec 8	9985	99859	998596	Events, exhibitions, conventions and trade shows organization and assistance services
451	Chap 99	Sec 8	9985	99859	998597	Landscape care and maintenance services
452	Chap 99	Sec 8	9985	99859	998598	Other information services nowhere else classified
453	Chap 99	Sec 8	9985	99859	998599	Other support services nowhere else classified
454	**Chap 99**	**Sec 8**	**9986**	_	_	**Support services to agriculture, hunting, forestry, fishing, mining and utilities**
455	**Chap 99**	**Sec 8**	**9986**	**99861**	_	**Support services to agriculture, hunting, forestry and fishing**
456	Chap 99	Sec 8	9986	99861	998611	Support services to crop production
457	Chap 99	Sec 8	9986	99861	998612	Animal husbandry services
458	Chap 99	Sec 8	9986	99861	998613	Support services to hunting
459	Chap 99	Sec 8	9986	99861	998614	Support services to forestry and logging
460	Chap 99	Sec 8	9986	99861	998615	Support services to fishing
461	Chap 99	Sec 8	9986	99861	998619	Other support services to agriculture, hunting, forestry and fishing
462	**Chap 99**	**Sec 8**	**9986**	**99862**	_	**Support services to mining**
463	Chap 99	Sec 8	9986	99862	998621	Support services to oil and gas extraction
464	Chap 99	Sec 8	9986	99862	998622	Support services to other mining nowhere else classified
465	**Chap 99**	**Sec 8**	**9986**	**99863**	_	**Support services to electricity, gas and water distribution**
466	Chap 99	Sec 8	9986	99863	998631	Support services to electricity transmission and distribution
467	Chap 99	Sec 8	9986	99863	998632	Support services to gas distribution
468	Chap 99	Sec 8	9986	99863	998633	Support services to water distribution
469	Chap 99	Sec 8	9986	99863	998634	Support services to distribution services of steam, hot water and air-conditioning supply
470	**Chap 99**	**Sec 8**	**9987**	_	_	**Maintenance, repair and installation (except construction) services**
471	**Chap 99**	**Sec 8**	**9987**	**99871**	_	**Maintenance and repair services of fabricated metal products, machinery and equipment**
472	Chap 99	Sec 8	9987	99871	998711	Maintenance and repair services of fabricated metal products, except machinery and equipment
473	Chap 99	Sec 8	9987	99871	998712	Maintenance and repair services of office and accounting machinery
474	Chap 99	Sec 8	9987	99871	998713	Maintenance and repair services of computers and peripheral equipment
475	Chap 99	Sec 8	9987	99871	998714	Maintenance and repair services of transport machinery and equipment
476	Chap 99	Sec 8	9987	99871	998715	Maintenance and repair services of electrical household appliances
477	Chap 99	Sec 8	9987	99871	998716	Maintenance and repair services of telecommunication equipment's and apparatus
478	Chap 99	Sec 8	9987	99871	998717	Maintenance and repair services of commercial and industrial machinery
479	Chap 99	Sec 8	9987	99871	998718	Maintenance and repair services of elevators and escalators
480	Chap 99	Sec 8	9987	99871	998719	Maintenance and repair services of other machinery and equipment's
481	**Chap 99**	**Sec 8**	**9987**	**99872**	_	**Repair services of other goods**

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1	2	2	2	2	3	4
482	Chap 99	Sec 8	9987	99872	998721	Repair services of footwear and leather goods
483	Chap 99	Sec 8	9987	99872	998722	Repair services of watches, clocks and jewellery
484	Chap 99	Sec 8	9987	99872	998723	Repair services of garments and household textiles
485	Chap 99	Sec 8	9987	99872	998724	Repair services of furniture
486	Chap 99	Sec 8	9987	99872	998725	Repair services of bicycles
487	Chap 99	Sec 8	9987	99872	998726	Maintenance and repair services of musical instruments
488	Chap 99	Sec 8	9987	99872	998727	Repair services for photographic equipment and cameras
489	Chap 99	Sec 8	9987	99872	998729	Maintenance and repair services of other goods nowhere else classified
490	**Chap 99**	**Sec 8**	**9987**	**99873**	_	**Installation services (other than construction)**
491	Chap 99	Sec 8	9987	99873	998731	Installation services of fabricated metal products, except machinery and equipment
492	Chap 99	Sec 8	9987	99873	998732	Installation services of industrial, manufacturing and service industry machinery and equipment
493	Chap 99	Sec 8	9987	99873	998733	Installation services of office and accounting machinery and computers
494	Chap 99	Sec 8	9987	99873	998734	Installation services of radio, television and communications equipment and apparatus
495	Chap 99	Sec 8	9987	99873	998735	Installation services of professional medical machinery and equipment, and precision and optical instruments
496	Chap 99	Sec 8	9987	99873	998736	Installation services of electrical machinery and apparatus nowhere else classified
497	Chap 99	Sec 8	9987	99873	998739	Installation services of other goods nowhere else classified
498	**Chap 99**	**Sec 8**	**9988**	_	_	**Manufacturing services on physical inputs (goods) owned by others**
499	**Chap 99**	**Sec 8**	**9988**	**99881**	_	**Food, beverage and tobacco manufacturing services**
500	Chap 99	Sec 8	9988	99881	998811	Meat processing services
501	Chap 99	Sec 8	9988	99881	998812	Fish processing services
502	Chap 99	Sec 8	9988	99881	998813	Fruit and vegetables processing services
503	Chap 99	Sec 8	9988	99881	998814	Vegetable and animal oil and fat manufacturing services
504	Chap 99	Sec 8	9988	99881	998815	Dairy product manufacturing services
505	Chap 99	Sec 8	9988	99881	998816	Other food product manufacturing services
506	Chap 99	Sec 8	9988	99881	998817	Prepared animal feeds manufacturing services
507	Chap 99	Sec 8	9988	99881	998818	Beverage manufacturing services
508	Chap 99	Sec 8	9988	99881	998819	Tobacco manufacturing services nowhere else classified
509	**Chap 99**	**Sec 8**	**9988**	**99882**	_	**Textile, wearing apparel and leather manufacturing services**
510	Chap 99	Sec 8	9988	99882	998821	Textile manufacturing services
511	Chap 99	Sec 8	9988	99882	998822	Wearing apparel manufacturing services
512	Chap 99	Sec 8	9988	99882	998823	Leather and leather product manufacturing services
513	**Chap 99**	**Sec 8**	**9988**	**99883**	_	**Wood and paper manufacturing services**
514	Chap 99	Sec 8	9988	99883	998831	Wood and wood product manufacturing services
515	Chap 99	Sec 8	9988	99883	998832	Paper and paper product manufacturing services
516	**Chap 99**	**Sec 8**	**9988**	**99884**	_	**Petroleum, chemical and pharmaceutical product manufacturing services**
517	Chap 99	Sec 8	9988	99884	998841	Coke and refined petroleum product manufacturing services
518	Chap 99	Sec 8	9988	99884	998842	Chemical product manufacturing services
519	Chap 99	Sec 8	9988	99884	998843	Pharmaceutical product manufacturing services
520	**Chap 99**	**Sec 8**	**9988**	**99885**	_	**Rubber, plastic and other non-metallic mineral product manufacturing service**

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
521	Chap 99	Sec 8	9988	99885	998851	Rubber and plastic product manufacturing services
522	Chap 99	Sec 8	9988	99885	998852	Plastic product manufacturing services
523	Chap 99	Sec 8	9988	99885	998853	Other non-metallic mineral product manufacturing services
524	**Chap 99**	**Sec 8**	**9988**	**99886**	_	**Basic metal manufacturing services**
525	Chap 99	Sec 8	9988	99886	998860	Basic metal manufacturing services
526	**Chap 99**	**Sec 8**	**9988**	**99887**	_	**Fabricated metal product, machinery and equipment manufacturing services**
527	Chap 99	Sec 8	9988	99887	998871	Structural metal product, tank, reservoir and steam generator manufacturing services
528	Chap 99	Sec 8	9988	99887	998872	Weapon and ammunition manufacturing services
529	Chap 99	Sec 8	9988	99887	998873	Other fabricated metal product manufacturing and metal treatment services
530	Chap 99	Sec 8	9988	99887	998874	Computer, electronic and optical product manufacturing services
531	Chap 99	Sec 8	9988	99887	998875	Electrical equipment manufacturing services
532	Chap 99	Sec 8	9988	99887	998876	General-purpose machinery manufacturing services nowhere else classified
533	Chap 99	Sec 8	9988	99887	998877	Special-purpose machinery manufacturing services
534	**Chap 99**	**Sec 8**	**9988**	**99888**	_	**Transport equipment manufacturing services**
535	Chap 99	Sec 8	9988	99888	998881	Motor vehicle and trailer manufacturing services
536	Chap 99	Sec 8	9988	99888	998882	Other transport equipment manufacturing services
537	**Chap 99**	**Sec 8**	**9988**	**99889**	_	**Other manufacturing services**
538	Chap 99	Sec 8	9988	99889	998891	Furniture manufacturing services
539	Chap 99	Sec 8	9988	99889	998892	Jewelry manufacturing services
540	Chap 99	Sec 8	9988	99889	998893	Imitation jewelry manufacturing services
541	Chap 99	Sec 8	9988	99889	998894	Musical instrument manufacturing services
542	Chap 99	Sec 8	9988	99889	998895	Sports goods manufacturing services
543	Chap 99	Sec 8	9988	99889	998896	Game and toy manufacturing services
544	Chap 99	Sec 8	9988	99889	998897	Medical and dental instrument and supply manufacturing services
545	Chap 99	Sec 8	9988	99889	998898	Other manufacturing services nowhere else classified
546	**Chap 99**	**Sec 8**	**9989**	_	_	**Other manufacturing services; publishing, printing and reproduction services; materials recovery services**
547	**Chap 99**	**Sec 8**	**9989**	**99891**	_	**Publishing, printing and reproduction services**
548	Chap 99	Sec 8	9989	99891	998911	Publishing, on a fee or contract basis
549	Chap 99	Sec 8	9989	99891	998912	Printing and reproduction services of recorded media, on a fee or contract basis
550	**Chap 99**	**Sec 8**	**9989**	**99892**	_	**Moulding, pressing, stamping, extruding and similar plastic manufacturing services**
551	Chap 99	Sec 8	9989	99892	998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
552	**Chap 99**	**Sec 8**	**9989**	**99893**	_	**Casting, forging, stamping and similar metal manufacturing services**
553	Chap 99	Sec 8	9989	99893	998931	Iron and steel casting services
554	Chap 99	Sec 8	9989	99893	998932	Non-ferrous metal casting services
555	Chap 99	Sec 8	9989	99893	998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services
556	**Chap 99**	**Sec 8**	**9989**	**99894**	_	**Materials recovery (recycling) services, on a fee or contract basis**
557	Chap 99	Sec 8	9989	99894	998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
558	Chap 99	Sec 8	9989	99894	998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis
559	**Chap 99**	**Sec 9**	_	_	_	**Community, social and personal services and other miscellaneous services**
560	**Chap 99**	**Sec 9**	**9991**	_	_	**Public administration and other services provided to the community as a whole; compulsory social security services**
561	**Chap 99**	**Sec 9**	**9991**	**99911**	_	**Administrative services of the government**
562	Chap 99	Sec 9	9991	99911	999111	Overall Government public services
563	Chap 99	Sec 9	9991	99911	999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service
564	Chap 99	Sec 9	9991	99911	999113	Public administrative services related to the more efficient operation of business
565	Chap 99	Sec 9	9991	99911	999119	Other administrative services of the government nowhere else classified
566	**Chap 99**	**Sec 9**	**9991**	**99912**	_	**Public administrative services provided to the community as a whole**
567	Chap 99	Sec 9	9991	99912	999121	Public administrative services related to External Affairs, Diplomatic and Consular services abroad
568	Chap 99	Sec 9	9991	99912	999122	Services related to foreign economic aid
569	Chap 99	Sec 9	9991	99912	999123	Services related to foreign military aid
570	Chap 99	Sec 9	9991	99912	999124	Military refence services
571	Chap 99	Sec 9	9991	99912	999125	Civil defence services
572	Chap 99	Sec 9	9991	99912	999126	Police and fire protection services
573	Chap 99	Sec 9	9991	99912	999127	Public administrative services related to law courts
574	Chap 99	Sec 9	9991	99912	999128	Administrative services related to the detention or rehabilitation of criminals
575	Chap 99	Sec 9	9991	99912	999129	Public administrative services related to other public order and safety affairs nowhere else classified
576	**Chap 99**	**Sec 9**	**9991**	**99913**	_	**Administrative services related to compulsory social security schemes**
577	Chap 99	Sec 9	9991	99913	999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes
578	Chap 99	Sec 9	9991	99913	999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
579	Chap 99	Sec 9	9991	99913	999133	Administrative services related to unemployment compensation benefit schemes
580	Chap 99	Sec 9	9991	99913	999134	Administrative services related to family and child allowance programs
581	**Chap 99**	**Sec 9**	**9992**	_	_	**Education services**
582	**Chap 99**	**Sec 9**	**9992**	**99921**	_	**Pre-primary education services**
583	Chap 99	Sec 9	9992	99921	999210	Pre-primary education services
584	**Chap 99**	**Sec 9**	**9992**	**99922**	_	**Primary education services**
585	Chap 99	Sec 9	9992	99922	999220	Primary education services
586	**Chap 99**	**Sec 9**	**9992**	**99923**	_	**Secondary Education Services**
587	Chap 99	Sec 9	9992	99923	999231	Secondary education services, general
588	Chap 99	Sec 9	9992	99923	999232	Secondary education services, technical and vocational
589	**Chap 99**	**Sec 9**	**9992**	**99924**	_	**Higher education services**
590	Chap 99	Sec 9	9992	99924	999241	Higher education services, general

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
591	Chap 99	Sec 9	9992	99924	999242	Higher education services, technical
592	Chap 99	Sec 9	9992	99924	999243	Higher education services, vocational
593	Chap 99	Sec 9	9992	99924	999249	Other higher education services
594	**Chap 99**	**Sec 9**	**9992**	**99925**	_	**Specialized education services**
595	Chap 99	Sec 9	9992	99925	999259	Specialized education services
596	**Chap 99**	**Sec 9**	**9992**	**99929**	_	**Other education and training services and educational support services**
597	Chap 99	Sec 9	9992	99929	999291	Cultural education services
598	Chap 99	Sec 9	9992	99929	999292	Sports and recreation education services
599	Chap 99	Sec 9	9992	99929	999293	Commercial training and coaching services
600	Chap 99	Sec 9	9992	99929	999294	Other education and training services nowhere else classified
601	Chap 99	Sec 9	9992	99929	999295	services involving conduct of examination for admission to educational institutions
602	Chap 99	Sec 9	9992	99929	999299	Other educational support services
603	**Chap 99**	**Sec 9**	**9993**	_	_	**Human health and social care services**
604	**Chap 99**	**Sec 9**	**9993**	**99931**	_	**Human health services**
605	Chap 99	Sec 9	9993	99931	999311	Inpatient services
606	Chap 99	Sec 9	9993	99931	999312	Medical and dental services
607	Chap 99	Sec 9	9993	99931	999313	Childbirth and related services
608	Chap 99	Sec 9	9993	99931	999314	Nursing and physiotherapeutic services
609	Chap 99	Sec 9	9993	99931	999315	Ambulance services
610	Chap 99	Sec 9	9993	99931	999316	Medical laboratory and diagnostic-imaging services
611	Chap 99	Sec 9	9993	99931	999317	Blood, sperm and organ bank services
612	Chap 99	Sec 9	9993	99931	999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like
613	**Chap 99**	**Sec 9**	**9993**	**99932**	_	**Residential care services for the elderly and disabled**
614	Chap 99	Sec 9	9993	99932	999321	Residential health-care services other than by hospitals
615	Chap 99	Sec 9	9993	99932	999322	Residential care services for the elderly and persons with disabilities
616	**Chap 99**	**Sec 9**	**9993**	**99933**	_	**Other social services with accommodation**
617	Chap 99	Sec 9	9993	99933	999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
618	Chap 99	Sec 9	9993	99933	999332	Other social services with accommodation for children
619	Chap 99	Sec 9	9993	99933	999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
620	Chap 99	Sec 9	9993	99933	999334	Other social services with accommodation for adults
621	**Chap 99**	**Sec 9**	**9993**	**99934**	_	**Social services without accommodation for the elderly and disabled**
622	Chap 99	Sec 9	9993	99934	999341	Vocational rehabilitation services
623	Chap 99	Sec 9	9993	99934	999349	Other social services without accommodation for the elderly and disabled nowhere else classified
624	**Chap 99**	**Sec 9**	**9993**	**99935**	_	**Other social services without accommodation**
625	Chap 99	Sec 9	9993	99935	999351	Child day-care services
626	Chap 99	Sec 9	9993	99935	999352	Guidance and counselling services nowhere else classified related to children
627	Chap 99	Sec 9	9993	99935	999353	Welfare services without accommodation
628	Chap 99	Sec 9	9993	99935	999359	Other social services without accommodation nowhere else classified

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
629	**Chap 99**	**Sec 9**	**9994**	_	_	**Sewage and waste collection, treatment and disposal and other environmental protection services**
630	**Chap 99**	**Sec 9**	**9994**	**99941**	_	**Sewerage, sewage treatment and septic tank cleaning services**
631	Chap 99	Sec 9	9994	99941	999411	Sewerage and sewage treatment services
632	Chap 99	Sec 9	9994	99941	999412	Septic tank emptying and cleaning services
633	**Chap 99**	**Sec 9**	**9994**	**99942**	_	**Waste collection services**
634	Chap 99	Sec 9	9994	99942	999421	Collection services of hazardous waste
635	Chap 99	Sec 9	9994	99942	999422	Collection services of non-hazardous recyclable materials
636	Chap 99	Sec 9	9994	99942	999423	General waste collection services, residential
637	Chap 99	Sec 9	9994	99942	999424	General waste collection services, other nowhere else classified
638	**Chap 99**	**Sec 9**	**9994**	**99943**	_	**Waste treatment and disposal services**
639	Chap 99	Sec 9	9994	99943	999431	Waste preparation, consolidation and storage services
640	Chap 99	Sec 9	9994	99943	999432	Hazardous waste treatment and disposal services
641	Chap 99	Sec 9	9994	99943	999433	Non-hazardous waste treatment and disposal services
642	**Chap 99**	**Sec 9**	**9994**	**99944**	_	**Remediation services**
643	Chap 99	Sec 9	9994	99944	999441	Site remediation and clean-up services
644	Chap 99	Sec 9	9994	99944	999442	Containment, control and monitoring services and other site remediation services
645	Chap 99	Sec 9	9994	99944	999443	Building remediation services
646	Chap 99	Sec 9	9994	99944	999449	Other remediation services nowhere else classified
647	**Chap 99**	**Sec 9**	**9994**	**99945**	_	**Sanitation and similar services**
648	Chap 99	Sec 9	9994	99945	999451	Sweeping and snow removal services
649	Chap 99	Sec 9	9994	99945	999459	Other sanitation services nowhere else classified
650	**Chap 99**	**Sec 9**	**9994**	**99949**	_	**Others**
651	Chap 99	Sec 9	9994	99949	999490	Other environmental protection services nowhere else classified
652	**Chap 99**	**Sec 9**	**9995**	_	_	**Services of membership organizations**
653	**Chap 99**	**Sec 9**	**9995**	**99951**	_	**Services furnished by business, employers and professional organizations Services**
654	Chap 99	Sec 9	9995	99951	999511	Services furnished by business and employer's organizations
655	Chap 99	Sec 9	9995	99951	999512	Services furnished by professional organizations
656	**Chap 99**	**Sec 9**	**9995**	**99952**	_	**Services furnished by trade unions**
657	Chap 99	Sec 9	9995	99952	999520	Services furnished by trade unions
658	**Chap 99**	**Sec 9**	**9995**	**99959**	_	**Services furnished by other membership organizations**
659	Chap 99	Sec 9	9995	99959	999591	Religious services
660	Chap 99	Sec 9	9995	99959	999592	Services furnished by political organizations
661	Chap 99	Sec 9	9995	99959	999593	Services furnished by human rights organizations
662	Chap 99	Sec 9	9995	99959	999594	Cultural and recreational associations
663	Chap 99	Sec 9	9995	99959	999595	Services furnished by environmental advocacy groups
664	Chap 99	Sec 9	9995	99959	999596	Services provided by youth associations
665	Chap 99	Sec 9	9995	99959	999597	Other civic and social organizations
666	Chap 99	Sec 9	9995	99959	999598	Home owners associations
667	Chap 99	Sec 9	9995	99959	999599	Services provided by other membership organizations nowhere else classified
668	**Chap 99**	**Sec 9**	**9996**	_	_	**Recreational, cultural and sporting services**
669	**Chap 99**	**Sec 9**	**9996**	**99961**	_	**Audiovisual and related services**

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
670	Chap 99	Sec 9	9996	99961	999611	Sound recording services
671	Chap 99	Sec 9	9996	99961	999612	Motion picture, videotape, television and radio program production services
672	Chap 99	Sec 9	9996	99961	999613	Audiovisual post-production services
673	Chap 99	Sec 9	9996	99961	999614	Motion picture, videotape and television program distribution services
674	Chap 99	Sec 9	9996	99961	999615	Motion picture projection services
675	**Chap 99**	**Sec 9**	**9996**	**99962**	_	**Performing arts and other live entertainment event presentation and promotion services**
676	Chap 99	Sec 9	9996	99962	999621	Performing arts event promotion and organization services
677	Chap 99	Sec 9	9996	99962	999622	Performing arts event production and presentation services
678	Chap 99	Sec 9	9996	99962	999623	Performing arts facility operation services
679	Chap 99	Sec 9	9996	99962	999629	Other performing arts and live entertainment services nowhere else classified
680	**Chap 99**	**Sec 9**	**9996**	**99963**	_	**Services of performing and other artists**
681	Chap 99	Sec 9	9996	99963	999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like
682	Chap 99	Sec 9	9996	99963	999632	Services of authors, composers, sculptors and other artists, except performing artists
683	Chap 99	Sec 9	9996	99963	999633	Original works of authors, composers and other artists except performing artists, painters and sculptors
684	**Chap 99**	**Sec 9**	**9996**	**99964**	_	**Museum and preservation services**
685	Chap 99	Sec 9	9996	99964	999641	Museum and preservation services of historical sites and buildings
686	Chap 99	Sec 9	9996	99964	999642	Botanical, zoological and nature reserve services
687	**Chap 99**	**Sec 9**	**9996**	**99965**	_	**Sports and recreational sports services**
688	Chap 99	Sec 9	9996	99965	999651	Sports and recreational sports event promotion and organization services
689	Chap 99	Sec 9	9996	99965	999652	Sports and recreational sports facility operation services
690	Chap 99	Sec 9	9996	99965	999659	Other sports and recreational sports services nowhere else classified
691	**Chap 99**	**Sec 9**	**9996**	**99966**	_	**Services of athletes and related support services**
692	Chap 99	Sec 9	9996	99966	999661	Services of athletes
693	Chap 99	Sec 9	9996	99966	999662	Support services related to sports and recreation
694	**Chap 99**	**Sec 9**	**9996**	**99969**	_	**Other amusement and recreational services**
695	Chap 99	Sec 9	9996	99969	999691	Amusement park and similar attraction services
696	Chap 99	Sec 9	9996	99969	999692	Gambling and betting services including similar online services
697	Chap 99	Sec 9	9996	99969	999693	Coin-operated amusement machine services
698	Chap 99	Sec 9	9996	99969	999694	Lottery services
699	Chap 99	Sec 9	9996	99969	999699	Other recreation and amusement services nowhere else classified
700	**Chap 99**	**Sec 9**	**9997**	_	_	**Other services**
701	**Chap 99**	**Sec 9**	**9997**	**99971**	_	**Washing, cleaning and dyeing services**
702	Chap 99	Sec 9	9997	99971	999711	Coin-operated laundry services
703	Chap 99	Sec 9	9997	99971	999712	Dry-cleaning services (including fur product cleaning services)
704	Chap 99	Sec 9	9997	99971	999713	Other textile cleaning services
705	Chap 99	Sec 9	9997	99971	999714	Pressing services
706	Chap 99	Sec 9	9997	99971	999715	Dyeing and colourings services

S. No.	Chapter	Section	Heading	Group	Service Code (Tariff)	Service Description
1	2	2	2	2	3	4
707	Chap 99	Sec 9	9997	99971	999719	Other washing, cleaning and dyeing services nowhere else classified
708	**Chap 99**	**Sec 9**	**9997**	**99972**	_	**Beauty and physical well-being services**
709	Chap 99	Sec 9	9997	99972	999721	Hairdressing and barbers services
710	Chap 99	Sec 9	9997	99972	999722	Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services
711	Chap 99	Sec 9	9997	99972	999723	Physical well-being services including health club and fitness centre
712	Chap 99	Sec 9	9997	99972	999729	Other beauty treatment services nowhere else classified
713	**Chap 99**	**Sec 9**	**9997**	**99973**	_	**Funeral, cremation and undertaking services**
714	Chap 99	Sec 9	9997	99973	999731	Cemeteries and cremation services
715	Chap 99	Sec 9	9997	99973	999732	Undertaking services
716	**Chap 99**	**Sec 9**	**9997**	**99979**	_	**Other miscellaneous services**
717	Chap 99	Sec 9	9997	99979	999791	Services involving commercial use or exploitation of any event
718	Chap 99	Sec 9	9997	99979	999792	Agreeing to do an act
719	Chap 99	Sec 9	9997	99979	999793	Agreeing to refrain from doing an act
720	Chap 99	Sec 9	9997	99979	999794	Agreeing to tolerate an act
721	Chap 99	Sec 9	9997	99979	999795	Conduct of religious ceremonies or rituals by persons
722	Chap 99	Sec 9	9997	99979	999799	Other services nowhere else classified
723	**Chap 99**	**Sec 9**	**9998**	_	_	**Domestic services**
724	**Chap 99**	**Sec 9**	**9998**	**99980**	_	**Domestic services**
725	Chap 99	Sec 9	9998	99980	999800	Domestic services both part time and full time
726	**Chap 99**	**Sec 9**	**9999**	_	_	**Services provided by extraterritorial organizations and bodies**
727	**Chap 99**	**Sec 9**	**9999**	**99990**	_	**Services provided by extraterritorial organizations and bodies**
728	Chap 99	Sec 9	9999	99990	999900	Services provided by extraterritorial organizations and bodies

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PART-A: RATE NOTIFICATIONS

4. SERVICES EXEMPTED

4 Notifications: Schedule Services Exempted			
No.	IGST	CGST	SGST
1	9/2017-IT (Rate) dt 28.6.2017: Parent Notification	12/2017-CT (Rate) dt 28.6.2017: Parent Notification [w.e.f. 1.7.2017]	(12/2017) FD48CSL 2017 dt 29.6.2017: Parent Notification
2	21/2017-IT (Rate) dt 22.8.2017	21/2017-CT (Rate) dt 22.8.2017 [22.8.2017]	(21/2017) FD48CSL 2017 dt 22.8.2017
3	25/2017-IT (Rate) dt 21.9.2017	25/2017-CT (Rate) dt 21.9.2017 [21.9.2017]	(25/2017) FD48CSL 2017 dt 21.9.2017
4	31/2017-IT (Rate) dt 29.9.2017	30/2017-CT (Rate) dt 29.9.2017 [29.9.2017]	(30/2017) FD48CSL 2017 dt 28.9.2017
5	33/2017-IT (Rate) dt 13.10.2017	32/2017-CT (Rate) dt 13.10.2017 [13.10.2017]	(32/2017) FD48CSL 2017 dt 13.10.2017 Corrig. dt 1.1.2018
6	42/2017-IT (Rate) dt 27.10.2017: [27.10.2017]	Not Applicable	Not Applicable
7	49/2017-IT (Rate) dt 14.11.2017	47/2017-CT (Rate) dt 14.11.2017 [15.11.2017]	(47/2017) FD48CSL 2017 dt 14.11.2017
8	2/2018-IT (Rate) dt 25.1.2018	2/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(2/2018) FD48CSL 2017 dt 25.1.2018
9	15/2018-IT (Rate) dt 26.7.2018	14/2018-CT (Rate) dt 26.7.2018 [27.7.2018]	(14/2018) FD48CSL 2017 dt 26.7.2018
10	24/2018-IT (Rate) dt 20.9.2018	23/2018-CT (Rate) dt 20.9.2018 [20.9.2018]	(23/2018) FD48CSL 2017 dt 20.9.2018
11	29/2018-IT (Rate) dt 31.12.2018	28/2018-CT (Rate) dt 31.12.2018 [1.1.2019]	(28/2018) FD48CSL 2017 dt 31.12.2018
12	2/2019-IT (Rate) dt 4.2.2019: [4.2.2019]	Not Applicable	Not Applicable
13	4/2019-IT (Rate) dt 29.3.2019	4/2019-CT (Rate) dt 29.3.2019 [1.4.2019]	(4/2019) FD48CSL 2017 dt 29.3.2019
14	13/2019-IT (Rate) dt 31.7.2019	13/2019-CT (Rate) dt 31.7.2019 [1.8.2019]	13/2019) FD48CSL 2017 dt 31.7.2019
15	20/2019-IT (Rate) dt 30.9.2019	21/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(21/2019) FD48CSL 2017 dt 30.9.2019
16	27/2019-IT (Rate) dt 31.12.2019	28/2019-CT (Rate) dt 31.12.2019 [1.1.2020]	(28/2019) FD48CSL 2017 dt 31.12.2019
17	4/2020-IT (Rate) dt 30.9.2020	4/2020-CT (Rate) dt 30.9.2020 [1.10.2020]	(4/2020) FD12CSL 2020 dt 30.9.2020
18	5/2020-IT (Rate) dt 16.10.2020	5/2020-CT (Rate) dt 16.10.2020 [16.10.2020]	(5/2020) FD12CSL 2020 dt 17.10.2020
19	7/2021-IT (Rate) dt 30.9.2021	7/2021-CT (Rate) dt 30.9.2021 [1.10.2021]	(7/2021) FD55CSL 2021 dt 30.9.2021
20	16/2021-IT (Rate) dt 18.11.2021	16/2021-CT (Rate) dt 18.11.2021 [1.1.2022]	(16/2021) FD55CSL 2021 dt 18.11.2021
21	4/2022-IT (Rate) dt 13.7.2022	4/2022-CT (Rate) dt 13.7.2022 [18.7.2022]	(4/2022) FD20CSL 2022 dt 15.7.2022

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GOVERNMENT OF INDIA
Ministry of Finance, (Department of Revenue)
Notification No.9/2017-Integrated Tax (Rate)
Notification No.12/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

Notification No.9/2017-Integrated Tax (Rate) dated 28.6.2017:-

G.S.R.684(E). In exercise of the powers conferred by ~~sub-section (1) of section 6~~ [1][, sub-section (3) and sub-section (4) of section 5, sub-section (1) of section 6 and clause (xxv) section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017)] of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of services of description as specified in column (3) of the Table below from so much of the Integrated Tax leviable thereon under sub-section (1) of section 5 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said **Table**, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Notification No.12/2017-Central Tax (Rate) dated 28.6.2017:-

G.S.R.691(E). In exercise of the powers conferred by ~~sub-section (1) of section 11~~ [2][, sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said **Table**, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
S. No CGST	**S. No IGST**	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate %	Condition
1	1	Chapter 99	Services by an entity registered under Section 12AA [3][or 12AB] of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority [4]*[~~or a Governmental authority~~ [5][~~or a Government Entity~~]]* by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any	Nil	Nil

1 Substituted w.e.f. 1.4.2019 by N. No.4/2019-IT-R dt 29.3.2019
2 Substituted w.e.f. 1.4.2019 by N. No.4/2019-CT-R dt 29.3.2019
3 Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
4 *Omitted w.e.f. 1.1.2022 by N. No.16/2021-IT-R|16/2021-CT-R dt 18.11.2021
5 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			function entrusted to a Municipality under article 243W of the Constitution.		
[6]3A	3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority [7][~~or a Governmental authority or a Government Entity~~] by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
4	4	Chapter 99	Services by [8][~~Central Government, State Government, Union territory, local authority or~~] Governmental Authority by way of any activity in relation to any function entrusted to a municipality under article 243W of the Constitution. Author Note: ***TWELFTH SCHEDULE*** ***(Article 243W)*** *1. Urban planning including town planning.* *2. Regulation of land-use and construction of buildings.* *3. Planning for economic and social development.* *4. Roads and bridges.* *5. Water supply for domestic, industrial and commercial purposes.* *6. Public health, sanitation conservancy and solid waste management.* *7. Fire services.* *8. Urban forestry, protection of the environment and promotion of ecological aspects.* *9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.* *10. Slum improvement and upgradation.* *11. Urban poverty alleviation.* *12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.* *13. Promotion of cultural, educational and aesthetic aspects.* *14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.* *15. Cattle pounds; prevention of cruelty to animals.* *16. Vital statistics including registration of births and deaths.* *17. Public amenities including street lighting, parking lots, bus stops and public conveniences.* *18. Regulation of slaughter houses and tanneries.*	Nil	Nil

6 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
7 Omitted w.e.f. 1.1.2022 by N. No.16/2021-IT-R|16/2021-CT-R dt 18.11.2021
8 Omitted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
5	5	Chapter 99	Services by a ~~Governmental Authority~~ [9]^[10]*[~~Central Government, State Government, Union territory, local authority or~~]^ Governmental Authority]* by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution. **c[**Services by a Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.**]c** Author Note: ***ELEVENTH SCHEDULE*** ***(Article 243G)*** *1. Agriculture, including agricultural extension.* *2. Land improvement, implementation of land reforms, land consolidation and soil conservation.* *3. Minor irrigation, water management and watershed development.* *4. Animal husbandry, dairying and poultry.* *5. Fisheries.* *6. Social forestry and farm forestry.* *7. Minor forest produce.* *8. Small scale industries, including food processing industries.* *9. Khadi, village and cottage industries.* *10. Rural housing.* *11. Drinking water.* *12. Fuel and fodder.* *13. Roads, culverts, bridges, ferries, waterways and other means of communication.* *14. Rural electrification, including distribution of electricity.* *15. Non-conventional energy sources.* *16. Poverty alleviation programme.* *17. Education, including primary and secondary schools.* *18. Technical training and vocational education.* *19. Adult and non-formal education.* *20. Libraries.* *21. Cultural activities.* *22. Markets and fairs.* *23. Health and sanitation, including hospitals, primary health centres and dispensaries.* *24. Family welfare.* *25. Women and child development.* *26. Social welfare, including welfare of the handicapped and mentally retarded.* *27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.* *28. Public distribution system.* *29. Maintenance of community assets.*	Nil	Nil
6	6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services- (a) services by the Department of Posts [11][~~by way of speed post, express parcel post, life~~	Nil	Nil

9 ^Omitted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
10 *Substituted w.e.f. 13.10.2017 by N. No.33/2017-IT-R|32/2017-CT-R dt 13.10.2017
11 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			~~insurance, and agency services provided to a person other than the Central Government, state Government, Union territory~~]; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.		
7	7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to ~~twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year~~ [12][such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017).] **Explanation**.- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts [13][~~by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory~~]; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.	Nil	Nil
8	8	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: **Provided** that nothing contained in this entry shall apply to services- (i) by the Department of Posts [14][~~by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory~~]; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers.	Nil	Nil
9	9	Chapter 99	Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees: **Provided** that nothing contained in this entry shall apply to-	Nil	Nil

12 Substituted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
13 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
14 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			(i) services by the Department of Posts [15][~~by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory~~]; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers: **Provided** further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.		
NA	**10**	Chapter 99	Services received from a provider of service located in a non-taxable territory by– (a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (b) an entity registered under section 12AA of the Income-tax Act, 1961(43 of 1961) for the purposes of providing charitable activities; or [16][(ba) way of supply of online educational journals or periodicals to an educational institution other than an institution providing services by way of- (i) pre-school education and education up to higher secondary school or equivalent; or (ii) education as a part of an approved vocational education course;] (c) a person located in a non-taxable territory: **Provided** that the exemption shall not apply to– (i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or (ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in the entry.	Nil	Nil
[17][9A	10A	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.]
[18][9AA	10AA	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and	Nil	Provided that Director (Sports), Ministry of Youth Affairs and

15 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
16 Inserted w.e.f. 25.1.2018 by N.No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
17 Inserted w.e.f. 22.8.2017 by N. No.21/2017-IT-R|21/2017-CT-R dt 22.8.2017
18 Inserted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India [19][whenever rescheduled].		Sports certifies that the Services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.]
[20][9AB	10AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.]
[21][9B	10B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil]
[22][9C	10C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil]
NA	[23][10D [24]*	~~Chapter 99~~	~~Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees~~	~~Nil~~	~~Nil~~]*
[25][9D	10E	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA [26][or 12AB] of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration up to twenty-five thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil]
NA	[27][10F	Chapter 99	Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with Explanation 1 in section 8 of the Integrated Goods and Services Tax Act, 2017.	Nil	Provided the place of supply of the service is outside India in accordance with section 13 of Integrated Goods and Services Tax Act, 2017.]
NA	[28][10G	Chapter 99	Import of services by United Nations or a specified international organization for official use of the United Nations or the specified international organization. **Explanation.-** For the purposes of this entry, unless the context otherwise requires, "specified international organization" means an international organization declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.	Nil	Nil]

19 Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
20 Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
21 Inserted w.e.f. 29.9.2017 by N. No.31/2017-IT-R|30/2017-CT-R dt 29.9.2017
22 Inserted w.e.f. 13.10.2017 by N. No.33/2017-IT-R|32/2017-CT-R dt 13.10.2017
23 Inserted w.e.f. 27.10.2017 by N.No. 42/2017-IT-R dt 27.10.2017| CT-R-NA
24 *Omitted w.e.f. 4.2.2019 by N. No.2/2019-IT-R dt 4.2.2019| CT-R-NA
25 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
26 Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
27 Inserted w.e.f. 27.7.2018 by N.No. 15/2018-IT-R dt 26.7.2018| CT-R-NA
28 Inserted w.e.f. 27.7.2018 by N.No. 15/2018-IT-R dt 26.7.2018| CT-R-NA

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
NA	[29][10H	Chapter 99	Import of services by Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein.	Nil	Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to exemption from integrated tax leviable on the import of services subject to the conditions,- **(i)** that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to exemption from integrated tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity; **(ii)** that the services imported are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his or her family. **(iii)** that in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post; **(iv)** that the exemption from the whole of the integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.]
10	11	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil

29 Inserted w.e.f. 27.7.2018 by N.No. 15/2018-IT-R dt 26.7.2018| CT-R-NA

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
[30][10A	11A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network up to the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil]
11	12	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
[31][~~11A~~	~~12A~~	Heading 9961 or Heading 9962	~~Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.~~ [32]*[Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.]*	~~Nil~~	~~Nil~~]
NA	[33][12AA	Heading 9961	Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory.	Nil	Following documents shall be maintained for a minimum duration of five years: **1)** Copy of Bill of Lading **2)** Copy of executed contract between Supplier/Seller and Receiver/Buyer of goods **3)** Copy of commission debit note raised by an intermediary service provider in taxable territory from service recipient located in non- taxable territory **4)** Copy of certificate of origin issued by service recipient located in non-taxable territory **5)** Declaration letter from an intermediary service provider in taxable territory on company letter head confirming that commission debit note raised relates to contract when both supplier and receiver of goods are outside the taxable territory]
[34][11B *[35]	12B	~~Heading 9961 or Heading 9962~~	~~Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.~~	~~Nil~~	~~Nil~~]*
12	13	Heading 9963 or	Services by way of renting of residential dwelling for use as residence [36][except where the	Nil	Nil

30 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
31 Inserted w.e.f. 22.8.2017 by N. No.21/2017-IT-R|21/2017-CT-R dt 22.8.2017
32 *Substituted w.e.f. 15.11.2017 by N. No.49/2017-IT-R|47/2017-CT-R dt 14.11.2017
33 Inserted w.e.f. 1.10.2019 by N.No. 20/2019-IT-R dt 30.9.2019
34 Inserted w.e.f. 22.8.2017 by N. No.21/2017-IT-R|21/2017-CT-R dt 22.8.2017
35 *Omitted w.e.f. 15.11.2017 by N. No.49/2017-IT-R|47/2017-CT-R dt 14.11.2017
36 Inserted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
		Heading 9972	residential dwelling is rented to a registered person].		
13	14	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA [37][or 12AB] of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: **Provided** that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day**;** (ii) renting of premises, community halls, Kalyan mandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.	Nil	Nil
[38]~~14~~	~~15~~	~~Heading 9963~~	~~Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff~~ [39][~~value of supply~~] ~~of a unit of accommodation below~~ [40][~~or equal to~~] ~~one thousand rupees per day or equivalent~~.	~~Nil~~	~~Nil~~
15	16	Heading 9964	Transport of passengers, with or without accompanied belongings, by– ~~(a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;~~ [41](a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil

37 Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
38 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
39 Substituted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
40 Inserted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
41 Substituted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			[42][**Provided** that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017).]		
16	17	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: **Provided** that nothing contained in this entry shall apply on or after the expiry of a period of ~~one year~~ [43][three years] from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil	Nil
17	18	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by- (a) railways in a class other than- (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws). [44][Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017).]	Nil	Nil
18	19	Heading 9965	Services by way of transportation of goods- (a) by road except the services of- (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	20	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India up to the customs station of clearance in India.	Nil	Nil
[45]19A	20A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September ~~2018~~] [46][~~2019~~] [47][~~2020~~] [48][~~2021~~]

42 Inserted w.e.f. 1.1.2022 by N. No.16/2021-IT-R|16/2021-CT-R dt 18.11.2021
43 Substituted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
44 Inserted w.e.f. 1.1.2022 by N. No.16/2021-IT-R|16/2021-CT-R dt 18.11.2021
45 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
46 Substituted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
47 Substituted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
48 Substituted w.e.f. 1.10.2020 by N. No.4/2020-IT-R|4/2020-CT-R dt 30.9.2020

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
					[49][2022].
[50]19B	20B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September ~~2018~~] [51][~~2019~~] [52][~~2020~~] [53][~~2021~~] [54][2022].
[55][19C	20C	Heading 9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.	Nil	Nil]
20	21	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods– (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipment's; (c) newspaper or magazines registered with the Registrar of Newspapers; [56]~~(d) railway equipment's or materials;~~ (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil
21	22	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of– (a) agricultural produce; [57]~~(b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;~~ [58]~~(c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;~~ (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipment's.	Nil	Nil

49 Substituted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
50 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
51 Substituted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
52 Substituted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
53 Substituted w.e.f. 1.10.2020 by N. No.4/2020-IT-R|4/2020-CT-R dt 30.9.2020
54 Substituted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
55 Inserted w.e.f. 16.10.2020 by N. No.5/2020-IT-R|5/2020-CT-R dt 16.10.2020
56 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
57 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
58 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

<table>
<tr><td colspan="6">Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017: No.12/2017-CT (Rate) dt 28.6.2017: (12/2017) No. FD48CSL 2017 dt 29.6.2017</td></tr>
<tr><td>(1) CT</td><td>(1) IT</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td></tr>
<tr><td>[59][21A</td><td>22A</td><td>Heading 9965 or Heading 9967</td><td>Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely:-
(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or
(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or
(c) any Co-operative Society established by or under any law for the time being in force; or
(d) anybody corporate established, by or under any law for the time being in force; or
(e) any partnership firm whether registered or not under any law including association of persons;
(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.
<table>
<tr><td colspan="3">Author Note:</td></tr>
<tr><td colspan="3">For Services of Headings: 9965 & 9967:</td></tr>
<tr><td>GTA Services</td><td>Provided To</td><td>GST effect</td></tr>
<tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 12%</td><td>URP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 5%</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Reg. 12%</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>a. Factory
b. Society
c. Co-op society
d. GST RP
e. Body corp
f. Part'ip Firm
g. Casual TP.</td><td>RCM</td></tr>
<tr><td>GTA is Reg. 5%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA doesn't pay forward GST</td><td>RP</td><td>5% RCM</td></tr>
</table></td><td>Nil</td><td>Nil]</td></tr>
</table>

59 Inserted w.e.f. 13.10.2017 by N. No.33/2017-IT-R|32/2017-CT-R dt 13.10.2017

<table>
<tr><td colspan="6">Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017: No.12/2017-CT (Rate) dt 28.6.2017: (12/2017) No. FD48CSL 2017 dt 29.6.2017</td></tr>
<tr><td>(1) CT</td><td>(1) IT</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td></tr>
<tr><td>[60][21B</td><td>22B</td><td>Heading 9965 or Heading 9967</td><td>Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to,-
(a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies,
which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.
<table>
<tr><td colspan="3">Author Note:</td></tr>
<tr><td colspan="3">For Services of Headings: 9965 & 9967:</td></tr>
<tr><td>GTA Services</td><td>Provided To</td><td>GST effect</td></tr>
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<tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA doesn't pay forward GST</td><td>RP</td><td>5% RCM</td></tr>
</table></td><td>Nil</td><td>Nil]</td></tr>
<tr><td>22</td><td>23</td><td>Heading 9966 or Heading 9973</td><td>Services by way of giving on hire–
(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or
[61]*[(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or
Explanation.- For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.]*
(b) to a goods transport agency, a means of transportation of goods.
[62][(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution</td><td>Nil</td><td>Nil</td></tr>
</table>

60 Inserted w.e.f. 1.1.2019 by N. No.29/2018-IT-R|28/2018-CT-R dt 31.12.2018
61 *Inserted w.e.f. 1.8.2019 by N. No.13/2019-IT-R|13/2019-CT-R dt 31.7.2019
62 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			providing services by way of pre-school education and education up to higher secondary school or equivalent.]		
23	24	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
[63][23A	24A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil]
24	25	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
[64][24A	25A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil]
[65][24B	25B	Heading 9967 or Heading 9985	~~Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.~~ [66][Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.]	Nil	Nil]
[67]24C	25C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams);	Nil	Nil
25	26	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
[68]~~26~~	~~27~~	~~Heading 9971~~	~~Services by the Reserve Bank of India.~~	~~Nil~~	~~Nil~~
27	28	Heading 9971	Services by way of- (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) inter se sale or purchase of foreign currency amongst banks or authorized dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
[69][27A	28A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil]
28	29	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	30	Heading 9971 or	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the	Nil	Nil

63 Inserted w.e.f. 13.10.2017 by N. No.33/2017-IT-R|32/2017-CT-R dt 13.10.2017
64 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
65 Inserted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
66 Substituted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
67 Inserted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
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69 Inserted w.e.f. 1.1.2019 by N. No.29/2018-IT-R|28/2018-CT-R dt 31.12.2018

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
		Heading 9991	Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.		
[70][29A	30A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil]
[71][29B	30B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil]
30	31	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	32	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
[72][31A	32A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organization to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil]
[73][31B	32B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil]
[74]~~32~~	~~33~~	~~Heading 9971~~	~~Services provided by the Insurance Regulatory and the Development Authority of India to insurers under the Insurance Regulatory and the Development Authority of India Act, 1999 (41 of 1999).~~	~~Nil~~	~~Nil~~
[75]~~33~~	~~34~~	~~Heading 9971~~	~~Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.~~	~~Nil~~	~~Nil~~
34	35	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount up to two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service. **Explanation.-** For the purposes of this entry, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.	Nil	Nil

70 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
71 Inserted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
72 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
73 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
74 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
75 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
[76][34A	35A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the [77]*[banking companies and]* financial institutions.	Nil	Nil]
35	36	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes– (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajayanti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) ~~Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme~~ [78]*[Restructured Weather Based Crop Insurance Scheme (RWCIS)]* approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) ~~National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)~~ [2-S]Pradhan Mantri Fasal Bima Yojana (PMFBY)[2-S]; (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999); [79][(r) Bangla Shasya Bima.]	Nil	Nil
36	37	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development	Nil	Nil

76 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
77 *Inserted w.e.f. 1.1.2019 by N. No.29/2018-IT-R|28/2018-CT-R dt 31.12.2018
78 *Substituted w.e.f. 22.8.2017 by N. No.21/2017-IT-R|21/2017-CT-R dt 22.8.2017
79 Inserted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019

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(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			Authority, having maximum amount of cover of ~~fifty thousand~~ [80][two lakhs] rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yogana; (g) Pradhan Mantri Vaya Vandan Yojana.		
[81][36A	37A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial numbers 36 or 37 [82]*[or 41]*. Author Note: CGST 35 or 36 or 40	Nil	Nil]
37	38	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	39	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	40	Heading 9971 or Heading 9985	Services by the following persons in respective capacities– (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
[83][39A	40A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR). **Explanation.-** For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognized as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under regulation 3 of the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India	Nil	Nil]

80 Substituted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
81 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
82 *Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
83 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018

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(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			(International Financial Services Centres) Guidelines, 2015.		
40	41	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
NA	[84]~~42~~	~~Heading 9971~~	~~Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.~~	~~Nil~~	~~Nil~~
*[41	43	Heading 9972	~~One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.~~ [85]**[Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of the service, by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having ~~50~~ [86]^[20]^ per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.]** [87]$[**Explanation.-** For the purpose of this exemption, the Central Government, State Government or Union territory shall have ~~50~~ [88]@[20]@ per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.]$	Nil	~~Nil~~]* [89]#[**Provided** that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: **Provided** also that the State Government concerned shall monitor and enforce the above condition, as per the order issued by the State Government in this regard: **Provided** further that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of integrated tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty: **Provided** also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the integrated tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above

84 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
85 **Substituted w.e.f. 13.10.2017 by N. No.33/2017-IT-R|32/2017-CT-R dt 13.17.2017
86 ^Substituted w.e.f. 1.1.2020 by N. No.27/2019-IT-R|28/2019-CT-R dt 31.12.2019
87 $Inserted w.e.f. 20.9.2018 by N. No.24/2018-IT-R|23/2018-CT-R dt 20.9.2018
88 @Substituted w.e.f. 1.1.2020 by N. No.27/2019-IT-R|28/2019-CT-R dt 31.12.2019
89 #Substituted w.e.f. 1.1.2020 by N. No.27/2019-IT-R|28/2019-CT-R dt 31.12.2019

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
					condition and that the parties to the said agreements undertake to comply with the same.]#
[90][41A	43A	Heading 9972	Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project)	Nil	**Provided** that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner– [GST payable on TDR or FSI (including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project) **Provided** further that tax payable in terms of the first proviso hereinabove shall not exceed 1 per cent. of the value in case of affordable residential apartments and 5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation The liability to pay integrated tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.]
[91][41B	43B	Heading 9972	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long-term lease of thirty years, or more, on or after 1.4.2019, for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after	NIL	**Provided** that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name)

90 Inserted w.e.f. 1.4.2019 by N. No.4/2019-IT-R|4/2019-CT-R dt 29.3.2019
91 Inserted w.e.f. 1.4.2019 by N. No.4/2019-IT-R|4/2019-CT-R dt 29.3.2019

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on upfront amount (called as premium, salami, cost, price, development Charges or by any other name) payable for long term lease of land for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).		paid for long term lease of land, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner- [GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project); **Provided** further that the tax payable in terms of the first proviso shall not exceed 1 per cent. of the value in case of affordable residential apartments and 5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation The liability to pay integrated tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.]
42	44	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
~~[92]43~~	~~45~~	~~Heading 9973~~	~~Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.~~	~~Nil~~	~~Nil~~

92 Omitted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
44	46	Heading 9981	Services provided by an incubate up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubate.	Nil	Nil
45	47	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to- (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to ~~twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year~~ [93]*[such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017);]* [94]^[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]^ (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with an aggregate turnover up to ~~twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year~~; [95]**[such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017);]** [96]^^[(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]^^ (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to ~~twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year~~; [97]***[such amount in the preceding financial year as makes it eligible for exemption from registration under	Nil	Nil

93 *Substituted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
94 ^Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
95 **Substituted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
9696 ^^Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
97 ***Substituted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			the Central Goods and Services Tax Act, 2017 (12 of 2017);]*** [98]†[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]†		
46	48	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	49	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.	Nil	Nil
[99]* [100]~~47A~~	~~49A~~	~~Heading 9983 or Heading 9991~~	~~Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.~~	~~Nil~~	~~Nil~~
48	50	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil
49	51	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	52	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
[101]~~51~~	~~53~~	~~Heading 9984~~	~~Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.~~	~~Nil~~	~~Nil~~
52	55	**For this entry see after CGST-52A and IGST-54A**			
NA	54	Heading 9985	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	Nil	Nil
52A	[102]54A	Heading 9985	Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India: Provided that value of the tour operator service performed outside India shall be such	Nil	Nil

98 †Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
99 *Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
100 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
101 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
102 Inserted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less: Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day. ***Explanation.*- "foreign tourist"** means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes. ***Illustrations:*** *A tour operator provides a tour operator service to a foreign tourist as follows:-* *(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1,00,000/-* ***Exemption:** Rs.40,000/- (=Rs.1,00,000/- x 2/5) or, Rs.50,000/- (= 50% of Rs.1,00,000/-) whichever is less, i.e., Rs.40,000/-(i.e., Taxable value: Rs.60,000/-);* *(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1,00,000/-* ***Exemption:** Rs.60,000 (=Rs.1,00,000/- x 3/5) or, Rs.50,000/- (= 50% of Rs.1,00,000/-) whichever is less, i.e., Rs.50,000/-(i.e., Taxable value: Rs.50,000/-);* *(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1,00,000/-* ***Exemption:** Rs.54,545 (=Rs.1,00,000/- x 3/5.5) or, Rs.50,000/- (= 50% of Rs.1,00,000/-) whichever is less, i.e., Rs.50,000/-(i.e., Taxable value: Rs.50,000/-).*		
52	55	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
[103]**52A**	**This entry is same as IGST entry sl. No.54A**				
53	56	Heading 9985	Services by way of sponsorship of sporting events organised– (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or	Nil	Nil

103 Inserted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			(e) under the Panchayat Yuva Kreeda Aur Khel Abhiyaan Scheme.		
[104]* [105]~~53A~~	~~56A~~	~~Heading 9985~~	~~Services by way of fumigation in a warehouse of agricultural produce.~~	~~Nil~~	~~Nil~~
54	57	Heading 9986	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of- (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce; [106]*[[107]~~(h) services by way of fumigation in a warehouse of agricultural produce;~~]	Nil	Nil
55	58	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
[108][55A	58A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil]
[109]~~56~~	~~59~~	~~Heading 9988~~	~~Services by way of slaughtering of animals.~~	~~Nil~~	~~Nil~~
57	60	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil

104 *Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
105 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
106 *Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
107 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
108 ^Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
109 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
58	61	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	62	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	63	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by [110][~~the Ministry of External Affairs~~] the Government of India, under bilateral arrangement.	Nil	Nil
61	64	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
[111][61A	64A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India/contiguous States.	Nil	Nil]
62	65	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	66	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	67	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the1st April, 2016: **Provided** that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource.	Nil	Nil
65	68	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil
[112][65A	68A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil]
[113][65B	68B	Heading 9991	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the

110 Omitted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
111 Inserted w.e.f. 1.10.2021 by N. No.17/2021-IT-R|7/2021-CT-R dt 30.9.2021
112 Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
113 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
		or any other Heading	behalf of the State Government on the mineral dispatched by the mining lease holders. **Explanation.-** "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.		amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.]
66	69	~~Heading 9992~~ [114]*[Heading 9992 or Heading 9963]*	Services provided– (a) by an educational institution to its students, faculty and staff; [115]$[(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;]$ (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution [116]^[~~up to higher secondary~~]^; [117]^^[(v) supply of online educational journals or periodicals;]^^ **Provided** that nothing contained in ~~entry (b)~~ [118]^^^[sub-items (i), (ii) and (iii) of item (b)]^^^ shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.	Nil	Nil

114 *Substituted w.e.f. 1.1.2019 by N. No.29/2018-IT-R|28/2018-CT-R dt 31.12.2018
115 $Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
116 ^Omitted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
117 ^^Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
118 ^^^Substituted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			[119]#[**Provided further** that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,- (i) pre-school education and education up to higher secondary school or equivalent; or (ii) education as a part of an approved vocational education course.]#		
[120]67	70	~~Heading 9992~~	~~Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme:-~~ ~~(a) two year full time Post Graduate Programs in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;~~ ~~(b) fellow programme in Management;~~ ~~(c) five year integrated programme in Management.~~	~~Nil~~	~~Nil~~
68	71	Heading 9992 or Heading 9996	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body; (b) another recognized sports body.	Nil	Nil
69	72	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, _ (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.	Nil	Nil
70	73	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	74	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana	Nil	Nil

119 #Inserted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
120 Omitted w.e.f. 1.1.2019 by N. No.29/2018-IT-R|28/2018-CT-R dt 31.12.2018

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.		
72	75	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which [121][75% or more of the] total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
[122]~~73~~	~~76~~	~~Heading 9993~~	~~Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.~~	~~Nil~~	~~Nil~~
74	77	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorized medical practitioner or para-medics; [123][**Provided** that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU) /Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs.5000 per day to a person receiving health care services.] (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
[124][74A	77A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centres established by Central Government, State Government or Union territory or an entity registered under section 12AA [125]*[or 12AB]* of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil]
[126]~~75~~	~~78~~	~~Heading 9994~~	~~Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.~~	~~Nil~~	~~Nil~~
76	79	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
77	80	Heading 9995	Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution– (a) as a trade union;	Nil	Nil

121 Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
122 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
123 Inserted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
124 Inserted w.e.f. 1.1.2019 by N. No.29/2018-IT-R|28/2018-CT-R dt 31.12.2018
125 *Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
126 Omitted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of ~~five thousand~~ [127][seven thousand five hundred] rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.		
[128][77A	80A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmer; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee up to an amount of one thousand rupees (Rs.1000/-) per member per year.	Nil	Nil]
78	81	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: **Provided** that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	82	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
[129][79A	82A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.	Nil	Nil]
80	83	Heading 9996	~~Services by way of training or coaching in recreational activities relating to-~~ ~~(a) arts or culture, or~~ ~~(b) sports by charitable entities registered under section 12AA of the Income tax Act.~~ [130][Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.]	Nil	Nil
81	84	Heading 9996	~~Services by way of right to admission to-~~ ~~(a) circus, dance, or theatrical performance including drama or ballet;~~	Nil	Nil

127 Substituted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
128 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
129 Inserted w.e.f. 15.11.2017 by N. No.49/2017-IT-R|47/2017-CT-R dt 14.11.2017
130 Substituted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022

Parent Notifications No.9/2017-IT (Rate) dt 28.6.2017**: No.12/2017-CT (Rate) dt 28.6.2017**: (12/2017) No. FD48CSL 2017 dt 29.6.2017					
(1) CT	**(1) IT**	(2)	(3)	(4)	(5)
			~~(b) award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event;~~ ~~(c) recognized sporting event, where the consideration for admission is not more than Rs.250 per person as referred to in (a), (b) and (c) above.~~ [131][Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event; (c) recognized sporting event; (d) planetarium, **where** the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs.500 per person.]		
[132][82	85	Chapter 9996	Services by way of right to admission to the event organised under FIFA U-17 World Cup 2017.	Nil	Nil]
[133][82A	85A	Chapter 9996	Services by way of right to admission to the events organized under FIFA U-17 Women's World Cup 2020 [134][whenever rescheduled].	Nil	Nil]
[135][82B	85B	Chapter 9996	Services by way of right to admission to the events organized under AFC Women's Asia Cup 2022	Nil	Nil]

[136][**1A.** Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

1B. Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.]

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
(a)	(a)	**"advertisement"** means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
(b)	(b)	**"advocate"** has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961); ♦ *Section 2(1)(a) of the Advocates Act, 1961:* ***"advocate"*** *means an advocate entered in any roll under the provisions of this Act.*

131 Substituted w.e.f. 25.1.2018 by N. No.2/2018-IT-R|2/2018-CT-R dt 25.1.2018
132 Inserted w.e.f. 21.9.2017 by N. No.25/2017-IT-R|25/2017-CT-R dt 21.9.2017
133 Inserted w.e.f. 1.10.2019 by N. No.20/2019-IT-R|21/2019-CT-R dt 30.9.2019
134 Inserted w.e.f. 18.7.2022 by N. No.4/2022-IT-R|4/2022-CT-R dt 13.7.2022
135 Inserted w.e.f. 1.10.2021 by N. No.7/2021-IT-R|7/2021-CT-R dt 30.9.2021
136 Inserted w.e.f. 1.4.2019 by N. No.4/2019-IT-R|4/2019-CT-R dt 29.3.2019

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
(c)	(c)	**"agricultural extension"** means application of scientific research and knowledge to agricultural practices through farmer education or training;
(d)	(d)	**"agricultural produce"** means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
(e)	(e)	**"Agricultural Produce Marketing Committee or Board"** means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;
(f)	(f)	**"aircraft"** has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934); ♦ *Section 2(1) of the Aircraft Act, 1934: "**aircraft**" means any machine which can derive support in the atmosphere from reactions of the air, other than reactions of the air against the earth's surface and includes balloons whether fixed or free, airships, kites, gliders and flying machines.*
(g)	(g)	**"airport"** has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994); ♦ *Section 2(b) of the Airports Authority of India Act, 1994: "**airport**" means a landing and taking off area for aircrafts, usually with runways and aircraft maintenance and passenger facilities and includes aerodrome as defined in clause (2) of section 2 of the Aircraft Act, 1934 (22 of 1934).* ♦ *Section 2(2) of the Aircraft Act, 1934: "**aerodrome**" means any definite or limited ground or water area intended to be used, either wholly or in part, for the landing or departure of aircraft, and includes all buildings, sheds, vessels, piers and other structures thereon or appertaining thereto.*
(h)	(h)	**"approved vocational education course"** means,- (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
(i)	(i)	**"arbitral tribunal"** has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996); ♦ *Section 2(1)(d) of the Arbitration and Conciliation Act, 1996: **"arbitral tribunal"** means a sole arbitrator or a panel of arbitrators.*
(j)	(j)	**"authorized dealer of foreign exchange"** shall have the same meaning assigned to "Authorized person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999); ♦ *Section 2(c) of the Foreign Exchange Management Act, 1999: **"authorized person"** means an authorized dealer, money changer, off-shore banking unit or any other person for the time being authorized under sub-section (1) of section 10 to deal in foreign exchange or foreign securities.*
(k)	(k)	**"authorized medical practitioner"** means a medical practitioner registered with any of the councils of the recognized system of medicines established or recognized by law in India and

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		includes a medical professional having the requisite qualification to practice in any recognized system of medicines in India as per any law for the time being in force;
(l)	(l)	**"banking company"** has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934); ♦ *Section 45A(a) of the Reserve Bank of India Act, 1934: "**banking company**" means a banking company as defined in section 5 of the Banking Regulation Act, 1949 (10 of 1949) and includes the State Bank of India, any subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), any corresponding new bank constituted by section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970), and any other financial institution notified by the Central Government in this behalf.* ♦ *Section 5(c) of the Banking Regulation Act, 1949: **"banking company"** means any company which transacts the business of banking in India:* **Explanation.-** Any company which is engaged in the manufacture of goods or carries on any trade and which accepts deposits of money from the public merely for the purpose of financing its business as such manufacturer or trader shall not be deemed to transact the business of banking within the meaning of this clause.
(m)	(m)	**"brand ambassador"** means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
(n)	(n)	**"business entity"** means any person carrying out business;
(o)	(o)	**"business facilitator or business correspondent"** means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
(p)	(p)	**"Central Electricity Authority"** means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);
(q)	(q)	**"Central Transmission Utility"** shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003): ♦ *Section 2(10) of the Electricity Act, 2003: "**Central Transmission Utility**" means any Government company which the Central Government may notify under sub-section (1) of section 38.*
(r)	(r)	"**charitable activities"** means activities relating to- (i) public health by way of,- (A) care or counselling of (I) terminally ill persons or persons with severe physical or mental disability, (II) persons afflicted with HIV or AIDS, (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; (B) public awareness of preventive health, family planning or prevention of HIV infection; (ii) advancement of religion, spirituality or yoga; (iii) advancement of educational programs or skill development relating to,- (A) abandoned, orphaned or homeless children; (B) physically or mentally abused and traumatized persons; (C) prisoners; or (D) persons over the age of 65 years residing in a rural area; (iv) preservation of environment including watershed, forests and wildlife;
(s)	(s)	**"clinical establishment"** means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
(t)	(t)	**"contract carriage"** has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); ♦ *Section 2(7) of the Motor Vehicles Act, 1988:* ***"contract carriage"*** *means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied, for the use of such vehicle as a whole for the carriage of passengers mentioned therein and entered into by a person with a holder of a permit in relation to such vehicle or any person authorized by him in this behalf on a fixed or an agreed rate or sum—* *(a) on a time basis, whether or not with reference to any route or distance; or* *(b) from one point to another, and in either case, without stopping to pick up or set down passengers not included in the contract anywhere during the journey, and includes—* *(i) a maxicab; and* *(ii) a motorcab notwithstanding the separate fares are charged for its passengers;* ♦ *Section 2(22) of the Motor Vehicles Act, 1988:* ***"maxicab"*** *means any motor vehicle constructed or adapted to carry more than six passengers, but not more than twelve passengers, excluding the driver, for hire or reward;* ♦ *Section 2(25) of the Motor Vehicles Act, 1988:* ***"motorcab"*** *means any motor vehicle constructed or adapted to carry not more than six passengers excluding the driver for hire or reward.*
(u)	(u)	**"courier agency"** means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilizing the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
(v)	(v)	**"Customs station"** shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962); ♦ *Section 2(13) of the Customs Act, 1962:* ***"customs station"*** *means any customs port, customs airport or land customs station.*
(w)	(w)	**"declared tariff"** includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
(x)	(x)	**"distributor or selling agent"** means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organizing State through an agreement to market and sell lotteries on behalf of the Organizing State;
(y)	(y)	**"educational institution"** means an institution providing services by way of,- (i) pre-school education and education up to higher secondary school or equivalent; (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force; (iii) education as a part of an approved vocational education course;
(z)	(z)	**"electricity transmission or distribution utility"** means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;
(za)	(za)	**"e-rickshaw"** means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;
[137][(zaa)	(zaa)	**"financial institution"** has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).] ♦ *Section 45-I(c) of the Reserve Bank of India Act, 1934: "**financial institution**" means any non-banking institution which carries on as its business or part of its business any of the following activities, namely:* *(i) the financing, whether by way of making loans or advances or otherwise, of any activity other than its own;* *(ii) the acquisition of shares, stock, bonds, debentures or securities issued by a government or local authority or other marketable securities of a like nature;* *(iii) letting or delivering of any goods to a hirer under a hire-purchase agreement as defined in clause (c) of section 2 of the Hire-Purchase Act, 1972;* *(iv) the carrying on of any class of insurance business;* *(v) managing, conducting or supervising, as foreman, agent or in any other capacity, of chits or kuries as defined in any law which is for the time being in force in any State, or any business, which is similar thereto;* *(vi) collecting, for any purpose or under any scheme or arrangement by whatever name called, monies in lumpsum or otherwise, by way of subscriptions or by sale of units, or other instruments or in any other manner and awarding prizes or gifts, whether in cash or kind, or disbursing monies in any other way, to persons from whom monies are collected or to any other person,* *but does not include any institution, which carries on as its principal business,-* *(a) agricultural operations; or* *(aa) industrial activity; or* ***Explanation**.- For the purposes of this clause, "industrial activity" means any activity specified in sub-clauses (i) to (xviii) of clause (c) of section 2 of the Industrial Development Bank of India Act, 1964;* *(b) the purchase or sale of any goods (other than securities) or the providing of any services; or* *(c) the purchase, construction or sale of immovable property, so however, that no portion of the income of the institution is derived from the financing of purchases, constructions or sales of immovable property by other persons;* *(d) "firm" means a firm as defined in the Indian Partnership Act, 1932;* *(e) "non-banking institution" means a company, corporation or co-operative society;* *(f) "non-banking financial company" means-* *(i) a financial institution which is a company;* *(ii) a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner;* *(iii) such other non-banking institution or class of such institutions, as the Bank may, with the previous approval of the Central Government and by notification in the Official Gazette, specify.*
(zb)	(zb)	**"general insurance business"** has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalization) Act, 1972 (57 of 1972) ♦ *Section 3(g) of the General Insurance Business (Nationalization) Act, 1972: **"general insurance business"** shall have the same meaning as assigned to it in the Insurance Act, 1938 (4 of 1938).* ♦ *Section 2(6B) of the Insurance Act, 1938: **"general insurance business"** means **fire**, marine or miscellaneous insurance business, whether carried on singly or in combination with one or more of them;*

137 Inserted w.e.f. 1.1.2019 by N. No.29/2018-IT-R|28/2018-CT-R dt 31.12.2018

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		♦ *Section 2(6A) of the Insurance Act, 1938:* ***"fire insurance business"*** *means the business of effecting, otherwise than incidentally to some other class of insurance business, contracts of insurance against loss by or incidental to fire or other occurrence customarily included among the risks insured against in fire insurance policies;* ♦ *Section 2(13A) of the Insurance Act, 1938:* ***"marine insurance business"*** *means the business of effecting contracts of insurance upon vessels of any description, including cargoes, freights and other interests which may be legally insured, in or in relation to such vessels, cargoes and freights, goods, wares, merchandise and property of whatever description insured for any transit by land or water, or both, and whether or not including warehouse risks or similar risks in addition, or as incidental to such transit, and includes any other risks customarily included among the risks insured against in marine insurance policies;* ♦ *Section 2(13B) of the Insurance Act, 1938:* ***"miscellaneous insurance business"*** *means the business of effecting contracts of insurance which is not principally or wholly of any kind or kinds included in clauses (6A), (11) and (13A);* ♦ *Section 2(11) of the Insurance Act, 1938: "life insurance business" means the business of effecting contracts of insurance upon human life, including any contract whereby the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, and any contract which is subject to payment of premiums for a term dependent on human life and shall be deemed to include-* *(a) the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,* *(b) the granting of annuities upon human life: and* *(c) the granting of superannuation allowances and benefit payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons;* ***Explanation**.- For the removal of doubts, it is hereby declared that life insurance business shall include any unit linked insurance policy or scrips or any such instrument or unit, by whatever name called, which provides a component of investment and a component of insurance issued by an insurer referred to in clause (9) of this section.* ♦ *Section 2(9) of the Insurance Act, 1938:* ***"insurer"*** *means-* *(a) an Indian Insurance Company, or* *(b) a statutory body established by an Act of Parliament to carry on insurance business, or* *(c) an insurance co-operative society, or* *(d) a foreign company engaged in re-insurance business through a branch established in India.* ***Explanation.-** For the purposes of this sub-clause, the expression foreign company shall mean a company or body established or incorporated under a law of any country outside India and includes Lloyd's established under the Lloyd's Act, 1871 (United Kingdom) or any of its Members.*
(zc)	(zc)	**"general public"** means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
(zd)	(zd)	**"goods carriage"** has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); ♦ *Section 2(14) of the Motor Vehicles Act, 1988:* ***"goods carriage"*** *means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods.*

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
(ze)	(ze)	**"goods transport agency"** means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;
~~(zf)~~	~~(zf)~~	~~**"governmental authority"** has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);~~
[138][(zf)	(zf)	**"Governmental Authority"** means an authority or a board or any other body,- (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.]
[139][(zfa)	(zfa)	**"Government Entity"** means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]
(zg)	(zg)	**"health care services"** means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;
(zh)	(zh)	**"incubatee"** means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognized by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;
(zi)	(zi)	**"inland waterway"** means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917); ♦ *Section 2(h) of the Inland Waterways Authority of India Act, 1985: "**national waterway**" means the inland waterway declared by section 2 of the National Waterway (Allahabad-Haldia Stretch of the Ganga-Bhagirathi-Hooghly River) Act, 1982 (49 of 1982), to be a national waterway:* ***Explanation.-** if Parliament declares by law any other waterway to be a national waterway, then from the date on which such declaration takes effect, such other waterway-* *(i) shall be deemed also to be a national waterway within the meaning of this clause; and* *(ii) the provisions of this Act shall, with necessary modifications (including modification for construing any reference to the commencement of this Act as a reference to the date aforesaid), apply to such national waterway.* ♦ *Section 2(b) of the Inland Vessels Act, 1917: "**inland water**" means-* *(i) any canal, river, lake or other navigable water within a State* *(ii) any area of any tidal water deemed to be the inland to be smooth and partially by the Central Government under section 70,*

138 Substituted w.e.f. 13.10.2017 by N. No.33/2017-IT-R|32/2017-CT-R dt 13.10.2017
139 Substituted w.e.f. 13.10.2017 by N. No.33/2017-IT-R|32/2017-CT-R dt 13.10.2017

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		(iii) waters declared by the Central Government to be smooth and partially smooth waters under clause (41) of section 3 of the Merchant Shipping Act, 1958 (44 of 1958).
(zj)	(zj)	**"insurance company"** means a company carrying on life insurance business or general insurance business;
(zk)	(zk)	**"interest"** means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilized;
NA	(zl)	**"intermediary"** has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017; ♦ *Section 2(13) of the IGST Act, 2017: **"intermediary"** means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account.*
(zl)	(zm)	"**legal service**" means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
(zm)	(zn)	**"life insurance business"** has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938); ♦ *Section 2(11) of the Insurance Act, 1938: **"life insurance business"** means the business of effecting contracts of insurance upon human life, including any contract whereby the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, and any contract which is subject to payment of premiums for a term dependent on human life and shall be deemed to include-* *(a) the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,* *(b) the granting of annuities upon human life; and* *(c) the granting of superannuation allowances and benefit payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons:* ***Explanation.-** For the removal of doubts, it is hereby declared that life insurance business shall include any unit linked insurance policy or scrips or any such instrument or unit, by whatever name called, which provides a component of investment and a component of insurance issued by an insurer referred to in clause (9) of this section.* ♦ *Section 2(9) of the Insurance Act, 1938: **"insurer"** means-* *(a) an Indian Insurance Company, or* *(b) a statutory body established by an Act of Parliament to carry on insurance business, or* *(c) an insurance co-operative society, or* *(d) a foreign company engaged in re-insurance business through a branch established in India.* ***Explanation.-** For the purposes of this sub-clause, the expression foreign company shall mean a company or body established or incorporated under a law of any country outside India and includes Lloyd's established under the Lloyd's Act, 1871 (United Kingdom) or any of its Members.*

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
(zn)	(zo)	**"life micro-insurance product"** shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005; ♦ *Section 2(e) of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005:* ***"life micro-insurance product"*** *means a life insurance product designed as per terms stated in Schedule II of these regulations;* ***SCHEDULE II (See Section 2(e))*** *1. The sum assured under an Insurance product offering Life or pension or Health benefits shall not exceed an amount of Rs 2,00,000.* *2. The Annual Premium shall not exceed Rs 6,000 p.a. in a Micro Variable Insurance product under Non-Linked Non-Par platform.* *3. Add on riders may be offered in accordance to the provisions of the extant Regulations.* *4. Micro Insurance schemes marketed to Groups with a minimum Group Size of 5.*
(zo)	(zp)	**"metered cab"** means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
(zp)	(zq)	**"national park"** has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); ♦ *Section 2(21) of the Wild life (Protection) Act, 1972: "****National Park****" means an area declared, whether under section 35 or section 38, or deemed, under sub-section (3) of section 66, to be declared, as a National Park.*
NA	(zr)	**"online information and database access or retrieval services"** shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (Central Act, 13 of 2017); ♦ *Section 2(17) of the IGST Act, 2017:* ***"online information and database access or retrieval services" (OIDAR)*** *means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as,-* *(i) advertising on the internet;* *(ii) providing cloud services;* *(iii) provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;* *(iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;* *(v) online supplies of digital content (movies, television shows, music and the like);* *(vi) digital data storage; and* *(vii) online gaming.*
(zq)	(zs)	**"original works"** means-all new constructions; (i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable; (ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise
(zr)	(zt)	**"print media" means,-** (i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		(ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867); ♦ *Section 1(1) of the Press and Registration of Books Act, 1867: In this Act, unless there shall be something repugnant in the subject or context,-* *"**Book**" includes every volume, part or division of a volume, and pamphlet, in any language, and every sheet of music, map, chart or plan separately printed;* ***"newspaper"** means any printed periodical work containing public news or comments on public news.*
(zs)	(zu)	**"port"** has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908); ♦ *Section 2(q) of the Major Port Trusts Act, 1963: "**port**" means any major port to which this Act applies within such limits as may, from time to time, be defined by the Central Government for the purposes of this Act by notification in the Official Gazette, and, until a notification is so issued, within such limits as may have been defined by the Central Government under the provisions of the Indian Ports Act.* ♦ *Section 3(4) of the Indian Ports Act, 1908: "**port**" includes also any part of a river or channel in which this Act is for the time being in force.*
(zt)	(zv)	**"radio taxi"** means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
(zu)	(zw)	**"recognized sporting event"** means any sporting event,- (i) organized by a recognized sports body where the participating team or individual represent any district, state, zone or country; (ii) organized- (A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone; (B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (C) by Central Civil Services Cultural and Sports Board; (D) as part of national games, by Indian Olympic Association; or (E) under Panchayat Yuva Kreeda Aur Khel Abhiyaan (PYKKA) Scheme;
(zv)	(zx)	**"recognized sports body"** means– (i) the Indian Olympic Association; (ii) Sports Authority of India; (iii) a national sports federation recognized by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations; (iv) national sports promotion organizations recognized by the Ministry of Sports and Youth Affairs of the Central Government; (v) the International Olympic Association or a federation recognized by the International Olympic Association; or (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
(zw)	(zy)	**"religious place"** means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
(zx)	(zz)	**"renting in relation to immovable property"** means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
(zy)	(zza)	**"Reserve Bank of India"** means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934); ♦ *Section 3 of the Reserve Bank of India Act, 1934:* ***Establishment and incorporation of Reserve Bank:*** *(1) A bank to be called the Reserve Bank of India shall be constituted for the purposes of taking over the management of the currency from the Central Government and of carrying on the business of banking in accordance with the provisions of this Act.* *(2) The Bank shall be a body corporate by the name of the Reserve Bank of India, having perpetual succession and a common seal, and shall by the said name sue and be sued.*
(zz)	(zzb)	**"residential complex"** means any complex comprising of a building or buildings, having more than one single residential unit;
(zza)	(zzc)	**"rural area"** means the area comprised in a village as defined in land revenue records, excluding- the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
(zzb)	(zzd)	**"senior advocate"** has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961); ♦ *Section 16 of the Advocates Act, 1961:* ***Senior and other advocates:*** *(1) There shall be two classes of advocates, namely, senior advocates and other advocates.* *(2) An advocate may, with his consent, be designated as senior advocate if the Supreme Court or a High Court is of opinion that by virtue of his ability standing at the Bar or special knowledge or experience in law he is deserving of such distinction.* *(3) Senior advocates shall, in the matter of their practice, be subject to such restrictions as the Bar Council of India may, in the interest of the legal profession, prescribe.* *(4) An advocate of the Supreme Court who was a senior advocate of that Court immediately before the appointed day shall, for the purposes of this section, be deemed to be a senior advocate:* ***Provided** that where any such senior advocate makes an application before the 31st December, 1965 to the Bar Council maintaining the roll in which his name has been entered that he does not desire to continue as a senior advocate, the Bar Council may grant the application and the roll shall be altered accordingly.*
(zzc)	(zze)	**"single residential unit"** means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
(zzd)	(zzf)	**"special category States"** shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution; ♦ *Clause (4)(g) of article 279A of the Constitution: special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand.*
(zze)	(zzg)	**"specified organization"** shall mean,- (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or (ii) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002); ♦ *Section 2(h) of the Haj Committee Act, 2002: "**State Committee**" means a State Haj Committee constituted under section 18 and includes Joint State Committee.*

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
(zzf)	(zzh)	**"stage carriage"** shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); ♦ *Section 2(40) of the Motor Vehicles Act, 1988: "**stage carriage**" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey.*
(zzg)	(zzi)	**"State Electricity Board"** means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);
(zzh)	(zzj)	**"State Transmission Utility"** shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003); ♦ *Section 2(67) of the Electricity Act, 2003: "**State Transmission Utility**" means the Board or the Government company specified as such by the State Government under sub-section (1) of section 39.*
(zzi)	(zzk)	**"state transport undertaking"** has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); ♦ *Section 2(42) of the Motor Vehicles Act, 1988: "**State transport undertaking**" means any undertaking providing road transport service, where such undertaking is carried on by,-* *(i) the Central Government or a State Government;* *(ii) any Road Transport Corporation established under section 3 of the Road Transport Corporations Act, 1950 (64 of 1950);* *(iii) any municipality or any corporation or company owned or controlled by the Central Government or one or more State Governments, or by the Central Government and one or more State Governments;* *(iv) Zilla Parishad or any other similar local authority.* ***Explanation.-** For the purposes of this clause, "**road transport service**" means a service of motor vehicles carrying passengers or goods or both by road for hire or reward.*
(zzj)	(zzl)	**"tiger reserve"** has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972); ♦ *Section 38K(e) of the Wild Life (Protection) Act, 1972: "**tiger reserve**" means the areas notified as such under section 38V.* ♦ *Section 38V of the Wild Life (Protection) Act, 1972: 38V. Tiger Conservation Plan.- (1) The State Government shall, on the recommendation of the Tiger Conservation Authority, notify an area as a tiger reserve.*
(zzk)	(zzm)	**"tour operator"** means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;
(zzl)	(zzn)	**"trade union"** has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926); ♦ *Section 2(h) of the Trade Unions Act, 1926: **"Trade Union"** means any combination, whether temporary or permanent, formed primarily for the purpose of regulating the relations between workmen and employers or between workmen and workmen, or between employers and employers, or for imposing restrictive conditions on the conduct of any trade or business, and includes any federation of two or more Trade Unions:* *Provided that this Act shall not affect—* *(i) any agreement between partners as to their own business;*

2. Definitions.- For the purposes of this notification, unless the context otherwise requires,-		
IGST	**CGST**	**Definitions**
		(ii) any agreement between an employer and those employed by him as to such employment; or *(iii) any agreement in consideration of the sale of the goodwill of a business or of instruction in any profession, trade or handicraft.*
(zzm)	(zzo)	**"vessel"** has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963); ♦ *Section 2(z) of the Major Port Trusts Act, 1963: "**vessel**" includes anything made for the conveyance, mainly by water, of human beings or of goods and a caisson.*
(zzn)	(zzp)	**"wildlife sanctuary"** means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972); ♦ *Section 2(26) of The Wild Life (Protection) Act, 1972: "**sanctuary**" means an area declared as a sanctuary by notification under the provisions of Chapter IV of this Act and shall also include a deemed sanctuary under sub-section (4) of section 66.*
(zzo)	(zzq)	**"zoo"** has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); ♦ *Section 2(39) of The Wild Life (Protection) Act, 1972: "**zoo**" means an establishment, whether stationary or mobile, where captive animals are kept for exhibition to the public and includes a circus and rescue centres but does not include an establishment of a licensed dealer in captive animals.*

3. Explanation.- For the purposes of this notification,-

(i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively "Chapter, "Section" and "Heading" in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

[140][**(iii)** A "**Limited Liability Partnership**" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]

[141][**(iv)** For removal of doubts, it is clarified that the **Central and State Educational Boards** shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.]

[[142]**(v)** The term **"apartment"** shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

♦ *Section 2(e) of the Real Estate (Regulation and Development) Act, 2016: **"apartment"** whether called block, chamber, dwelling unit, flat, office, showroom, shop, godown, premises, suit, tenement, unit or by any other name, means a separate and self-contained part of any immovable property, including one or more rooms or enclosed spaces, located on one or more floors or any part thereof, in a building or on a plot of land, used or intended to be used for any residential or commercial use such as residence, office, shop, showroom or godown or for carrying on any business, occupation, profession or trade, or for any other type of use ancillary to the purpose specified.*

(vi) The term **"affordable residential apartment"** shall have the same meaning as assigned to it in the notification No.8/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR No. 683(E) dated 28th June, 2017, as amended.

♦ ***Explanation No.(xvi) in N. No.8/2017-IT (R) dated 29.6.2017:** the term "**affordable residential apartment**" shall mean,-*

140 Inserted w.e.f. 22.8.2017 by N. No.21/2017-IT-R|21/2017-CT-R dt 22.8.2017
141 Inserted w.e.f. 27.7.2018 by N. No.15/2018-IT-R|14/2018-CT-R dt 26.7.2018
142 Inserted w.e.f. 1.4.2019 by N. No.4/2019-IT-R|4/2019-CT-R dt 29.3.2019

(a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause,-

(i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;

(ii) Gross amount shall be the sum total of;-

A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No.3 in the Table;

B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and

C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.;

(b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.

(vii) The term **"promoter"** shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

- *Section 2(zk) of the Real Estate (Regulation and Development) Act, 2016:* ***"promoter"*** *means,—*

(i) a person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or

(ii) a person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or

(iii) any development authority or any other public body in respect of allottees of—

(a) buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or

(b) plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or

(iv) an apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments or buildings for its Members or in respect of the allottees of such apartments or buildings; or

(v) any other person who acts himself as a builder, coloniser, contractor, developer, estate developer or by any other name or claims to be acting as the holder of a power of attorney from the owner of the land on which the building or apartment is constructed or plot is developed for sale; or

(vi) such other person who constructs any building or apartment for sale to the general public.

Explanation.- *For the purposes of this clause, where the person who constructs or converts a building into apartments or develops a plot for sale and the person who sells apartments or plots are different person, both of them shall be deemed to be the promoters and shall be jointly liable as such for the functions and responsibilities specified under this Act or the rules and regulations made thereunder.*

(viii) The term **"project"** shall mean a Real Estate Project or a Residential Real Estate Project.

(ix) the term **"Real Estate Project (REP)"** shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

- *Section 2(zn) of the Real Estate (Regulation and Development) Act, 2016:* ***"real estate project"*** *means the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, or the development of land into plots or apartments, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto.*

(x) The term **"Residential Real Estate Project (RREP)"** shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(xi) The term "**carpet area"** shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

- *Section 2(k) of the Real Estate (Regulation and Development) Act, 2016:* ***"carpet area"*** *means the net usable floor area of an apartment, excluding the area covered by the external walls, areas under services shafts, exclusive balcony or verandah area and exclusive open terrace area, but includes the area covered by the internal partition walls of the apartment.*

  Explanation.- *For the purpose of this clause, the expression "exclusive balcony or verandah area" means the area of the balcony or verandah, as the case may be, which is appurtenant to the net usable floor area of an apartment, meant for the exclusive use of the allottee; and "exclusive open terrace area" means the area of open terrace which is appurtenant to the net usable floor area of an apartment, meant for the exclusive use of the allottee.*

(xii) "an apartment booked on or before the date of issuance of completion certificate or first occupation of the project" shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xiii) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]

4. This notification shall come into force on the 1st day of July, 2017.

XXXX

SPACE FOR NOTES

PART-A: OTHER-RATE NOTIFICATIONS

5. OTHER RATE NOTIFICATIONS

5.1 Concessional, total GST @ ~~5%~~ 12% on supply of certain Goods to petroleum/coal bed methane; explorations

S No	IGST	CGST	SGST
1	3/2017-IT (Rate) dt 28.6.2017	3/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(3/2017) FD48CSL 2017 dt 29.6.2017
2	16/2019-IT (Rate) dt 30.9.2019: Insert	16/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(16/2019) FD48CSL 2017 dt 30.9.2019
3	8/2022-IT (Rate) dt 13.7.2022: Subs.	8/2022-CT (Rate) dt 13.7.2022 [18.7.2022]	(8/2022) FD20CSL 2022 dt 15.7.2022

*** ***

3/2017-IT (Rate) dt 28.6.2017: G.S.R.668(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts inter-State supplies of goods, the description of which is specified in column (3) of the Table below read with relevant List appended hereto and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this Notification, as specified in the corresponding entry in column (5) of the aforesaid.

3/2017-CT (Rate) dt 28.6.2017: G.S.R.675(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Table below read with relevant List appended hereto and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, as specified in the corresponding entry in column (5) of the Table aforesaid.

Table				
S No	Chapter/Heading/ Sub-head /Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	Any Chapter	Goods specified in the List annexed to this Table required in connection with: (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or	~~5%~~ [3-S] 12% [3-S]	1

		(5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy. [2-I](6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)[2-I]		

Annexure

Condition No.1. Conditions

If,-

(a) the goods are supplied to,-

(i) the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the "licensee") or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, granted by the Government of India or any State Government on nomination basis; or

(ii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the "contractor") or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India; or

(iii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the "contractor") or a sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract signed with the Government of India, on or after the 1st day of April, 1998, under the New Exploration Licensing Policy, or on or after the 1st day of April 2001 in terms of the Coal Bed Methane Policy, or on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case may be;

(b) where the recipient of outward supply of goods,-

(i) is a licensee, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, he following, namely, a certificate from a duly authorized officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for petroleum operations referred to in sub-clause (i) of clause (a);

(ii) is a contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, a certificate from a duly authorized officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for

(A) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause, or

(B) petroleum operations or coal bed methane operations referred to in sub-clause (iii) of clause (a), as the case may be, under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be;

(c) where the recipient of outward supply of goods is a sub-contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply, the following, namely :-

(i) a certificate from a duly authorized officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for:-

(A) petroleum operations referred to in sub-clause (i) of clause (a) under the licenses or mining leases, as the case may be, referred to in that sub-clause and containing the name of such sub-contractor, or

(B) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause and containing, the name of such sub-contractor, or

(C) petroleum operations or coal bed methane operations, as the case may be, referred to in sub-clause (iii) of clause (a) under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be, and containing the name of such sub-contractor;

(ii) an affidavit to the effect that such sub-contractor is a bonafide sub-contractor of the licensee or lessee or contractor, as the case may be;

(iii) an undertaking from such licensee or lessee or contractor, as the case may be, binding him to pay any tax, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by such sub-contractor or licensee or lessee or contractor, as the case may be;

(d) where the goods so supplied to the licensee or a sub-contractor of the licensee, or the contractor or a sub-contractor of the contractor are sought to be transferred to another sub-contractor of the licensee or another licensee or a sub-contractor of such licensee, or another sub-contractor of the contractor or another contractor or a subcontractor of such contractor (hereinafter referred to as the "transferee"), such transferee produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over such transferee, at the time of such transfer, the following, namely:-

(i) a certificate from a duly authorized officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods may be transferred in the name of the transferee and that the said goods are required for petroleum operations to be undertaken under :-

(A) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or

(B) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or

(C) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in sub-clause (iii) of clause (a)

(ii) undertaking from the transferee to comply with all the conditions of this entry, including that he shall pay tax, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by himself, where he is the licensee/contractor or by the licensee/contractor of the transferee where such transferee is a sub-contractor.

(iii) a certificate,-

(A) in the case of a petroleum exploration license or mining lease, as the case may be, granted by the Government of India or any State Government on nomination basis, that no foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the licensee or lessee, as the case may be;

(B) in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the Foreign Company or Companies, as the case may be:

Provided that nothing contained in this sub-clause shall apply if such transferee is an Indian Company or Companies.

(e) where the goods so supplied are sought to be disposed of, the recipient of outward supply or the transferee, as the case may be, may pay the tax which would have been payable but for the exemption contained herein, on the depreciated value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorized officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are no longer required for the petroleum operations or coal bed methane operations, and the depreciated value of the goods shall be equal to the original value of the goods at the time of import reduced by the percentage points calculated by straight line method as specified below for each quarter of a year or part thereof from the date of clearance of the goods, namely:-

(i) for each quarter in the first year at the rate of 4 per cent.;

(ii) for each quarter in the second year at the rate of 3 per cent.;

(iii) for each quarter in the third year at the rate of 2.5 per cent.; and

(iv) for each quarter in the fourth year and subsequent years at the rate of 2 per cent.,

subject to the maximum of 70 per cent.

[2-I]**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 18 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.[2-I]

List [See S.No.1 of the Table]

(1) Land Seismic Survey Equipment and accessories, requisite vehicles including those for carrying the equipment, seismic survey vessels, global positioning system and accessories, and other materials required for seismic work or other types of Geophysical and Geochemical surveys for onshore and offshore activities

(2) All types of drilling rigs, jackup rigs, submersible rigs, semi-submersible rigs, drill ships, drilling barges, shot-hole drilling rigs, mobile rigs, workover rigs consisting of various equipment and other drilling equipment required for drilling operations, snubbing units, hydraulic workover units, self-elevating workover platforms, Remote Operated Vessel (ROV).

(3) Helicopters including assemblies/parts.

(4) All types of marine vessels to support petroleum operations including work boats, barges, crew boats, tugs, anchor handling vessels, lay barges and supply boats, marine ship equipment including water maker, DP system and Diving system.

(5) All types of equipment/units for specialized services like diving, cementing, logging, casing repair, production testing, simulation and mud services, oil field related lab equipment, reservoir engineering, geological equipment, directional drilling, stimulation, Coil Tubing units, Drill Stem Testing (DST) data acquisition and processing, solids control, fishing (as related to downhole retrieval in oil field operations or coal bed methane operations), well control, blowout prevention (BOP), pipe inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for oil/gas/CBM wells including wireline and downhole equipment.

(6) All types of casing pipes, drill pipes, production tubing, pup joints, connections, coupling, kelly, cross overs and swages, Drive Pipes.

(7) All types of drilling bits, including nozzles, breakers and related tools

(8) All types of oil field chemicals or coal bed methane chemicals including synthetic products used in petroleum or coal bed methane operations, oil well cement and cement additives, required for drilling, production and transportation of oil or gas.

(9) Process, production and well platforms/installation for oil, gas or CBM and water injection including items forming part of the Platforms/installation and equipment required like process equipment, turbines, pumps, generators, compressors, prime movers, water makers, filters and filtering equipment, telemetry, telecommunication, tele-control and other material required for platforms /installations.

(10) Line pipes for flow lines and trunk pipelines including weight-coating and wrapping.

(11) Derrick barges, Mobile and stationary cranes, trenchers, pipelay barges, cargo barges and the like required in the construction/ installation of platforms and laying of pipelines.

(12)Single buoy mooring systems, mooring ropes, fittings like chains, shackles, couplings marine hoses and oil tankers to be used for oil storage and Amendment equipment, Tanks used for storage of oil, condensate, coal bed methane, water, mud, chemicals and related materials.

(13) All types of fully equipped vessels and other units/equipment required for pollution control, fire prevention, firefighting, safety items like Survival Craft, Life Raft, fire and gas detection equipment, including H2S monitoring equipment.

(14) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment.

(15) All types of valves including high pressure valves.

(16) Communication equipment required for petroleum or coal bed methane operations including synthesized VHF Aero and VHF multi-channel sets/VHF marine multi-channel sets.
(17) Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV, electronic individual security devices including electronic access control system.
(18) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems, test and measurement equipment.
(19) X-band radar transponders, area surveillance system.
(20) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation equipment and explosives.
(21) Wellhead and Christmas trees, including valves, chokes, heads spools, hangers and actuators, flexible connections like chicksons and high pressure hoses, shut down panels.
(22) Cathodic Protection Systems including anodes.
(23) Technical drawings, maps, literature, data tapes, Operational and Maintenance Manuals required for petroleum or coal bed methane operations.
(24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.

Explanation.–

(1) In this Notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification.

2. This Notification shall come into force with effect from the 1st day of July, 2017.

5.2 RCM Tax on Goods u/s.9(3) of CGST Act

S No	IGST	CGST	SGST
1	4/2017-IT (Rate) dt 28.6.2017 Corrig. dt 30.6.2017: Read as	4/2017-CT (Rate) dt 28.6.2017 [1.7.2017] Not Applicable [1.7.2017]	(4/2017) FD48CSL 2017 dt 29.6.2017 Not Applicable
2	37/2017-IT (Rate) dt 13.10.2017: Insert	36/2017-CT (Rate) dt 13.10.2017 [13.10.2017]	(36/2017) FD48CSL 2017 dt 13.10.2017
3	45/2017-IT (Rate) dt 14.11.2017: Insert	43/2017-CT (Rate) dt 14.11.2017 [15.11.2017]	(43/2017) FD48CSL 2017 dt 14.11.2017
4	12/2018-IT (Rate) dt 28.5.2018: Insert	11/2018-CT (Rate) dt 28.5.2018 [28.5.2018]	(11/2018) FD48CSL 2017 dt 28.5.2018
5	10/2021-IT (Rate) dt 30.9.2021: Insert	10/2021-CT (Rate) dt 30.9.2021 [1.10.2021]	(10/2021) FD55CSL 2021 dt 30.9.2021

*** ***

4/2017-IT (Rate) dt 28.6.2017: G.S.R.669(E). In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the integrated tax shall be paid on reverse charge basis by the recipient of the ~~intra-state~~ [1-C-RA]inter-state[1-C-RA] supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

4/2017-CT (Rate) dt 28.6.2017: G.S.R.676(E). In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding

entry in column (4), in respect of which the central tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE				
sl No	Chap/head/ Sub-Head/ Tariff item	Description of Supply of Goods	Supplier of Goods	Recipient of Supply
(1)	(2)	(3)	(4)	(5)
1	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3	2401	Tobacco leaves	Agriculturist	Any registered person
[1]3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40	Following essential oils other than those of citrus fruit namely:- a) Of peppermint (Mentha piperita); b) Of other mints: Spearmint oil (ex-Mentha spicata), Water mint-oil (ex-Mentha aquatic), Horsemint oil (ex-Mentha Sylvestries), Bergament oil (ex-Mentha citrate).	Any Unregistered Person	Any Registered Person.
4	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
[2]4A	5201	Raw Cotton	Agriculturist	Any registered person
5	_	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. **Explanation.-** For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
[3]6	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

[1] Inserted w.e.f. 1.10.2021 by N. No.10/2021-IT (R)|10/2021-CT (R) dt 30.9.2021
[2] Inserted w.e.f. 15.11.2017 by N. No.45/2017-IT (R)|43/2017-CT (R) dt 14.11.2017
[3] Inserted w.e.f. 13.10.2017 by N. No.37/2017-IT (R)|36/2017-CT (R) dt 13.10.2017

TABLE				
sl No	Chap/head/ Sub-Head/ Tariff item	Description of Supply of Goods	Supplier of Goods	Recipient of Supply
(1)	(2)	(3)	(4)	(5)
[4]7	Any Chapter	Priority sector Lending Certificate	Any registered person	Any registered person

Explanation.-

1 In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2 The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification.

2. This Notification shall come into force with effect from the 1st day of July, 2017

Author Note

IGST-Sec.5(3), CGST-Sec.9(3): Levy and collection of tax.- *The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.*

5.3 No refund of unutilized ITC accumulated where rate of tax on input is higher than the rate of tax on output supply (other than Nil rated or fully exempt supplies of Goods)

S No.	IGST	CGST	SGST
1	5/2017-IT (Rate) dt 28.6.2017	5/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(5/2017) FD48CSL 2017 dt 29.6.2017
2	29/2017-IT (Rate) dt 22.9.2017: insert	29/2017-CT (Rate) dt 22.9.2017 [22.9.2017]	(29/2017) FD48CSL 2017 dt 22.9.2017
3	46/2017-IT (Rate) dt 14.11.2017: subs.	44/2017-CT (Rate) dt 14.11.2017 [15.11.2017]	(44/2017) FD48CSL 2017 dt 14.11.2017
4	21/2018-IT (Rate) dt 26.7.2018: insert	20/2018-CT (Rate) dt 26.7.2018 [26.7.2018]	(20/2018) FD48CSL 2017 dt 26.7.2018
5	9/2022-IT (Rate) dt 13.7.2022: Subs, insert, Re-No.	9/2022-CT (Rate) dt 13.7.2022 [18.7.2022]	(09/2022) FD20CSL 2022 dt 15.7.2022

*** ***

5/2017-IT (Rate), dt 28.6.2017: G.S.R.670(E). In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) the Central Government, on the recommendations of the Council, hereby notifies the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilized input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies).

[4-I]**Provided that,-**

(i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers [5-S](1AA), 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

[4] Inserted w.e.f. 28.5.2018 by N. No.12/2018-IT (R)|11/2018-CT (R) dt 25.8.2018

(ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and up to the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.[4-I]

5/2017-CT (Rate), dt 28.6.2017: G.S.R.677(E). In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilised input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies).

[4-I]**Provided that,-**

(i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers ~~1~~ [5-S](1AA), 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

(ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and up to the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.[4-I]

Table				
S No	Chap/Head /Sub-head/ Tariff item	Description of Goods	IGST N. No/dt	Period From-To
(1)	(2)	(3)	[5]	[6]
[5-I](1A	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1B	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1C	1509	Olive oil and its fractions, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1D	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	9/2022 13.7.2022	18.7.2022
1E	1511	Palm oil and its fractions, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1F	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1G	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1H	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1I	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	9/2022 13.7.2022	18.7.2022
1J	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	9/2022 13.7.2022	18.7.2022
1K	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	9/2022 13.7.2022	18.7.2022
1L	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	9/2022 13.7.2022	18.7.2022
1M	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	9/2022 13.7.2022	18.7.2022

Table				
S No	Chap/Head /Sub-head/ Tariff item	Description of Goods	IGST N. No/dt	Period From-To
(1)	(2)	(3)	[5]	[6]
1N	2702	Lignite, whether or not agglomerated, excluding jet	9/2022 13.7.2022	18.7.2022
1O	2703	Peat (including peat litter), whether or not agglomerated)[5-I]	9/2022 13.7.2022	18.7.2022
~~1~~ [5-RN] (1AA)	5007	Woven fabrics of silk or of silk waste	5/2017 28.6.2017	1.7.2017
2	5111 to 5113	Woven fabrics of wool or of animal hair	5/2017 28.6.2017	1.7.2017
3	5208 to 5212	Woven fabrics of cotton	5/2017 28.6.2017	1.7.2017
4	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn	5/2017 28.6.2017	1.7.2017
5	5407, 5408	Woven fabrics of manmade textile materials	5/2017 28.6.2017	1.7.2017
6	5512 to 5516	Woven fabrics of manmade staple fibres	5/2017 28.6.2017	1.7.2017
[2-I]~~6A~~	~~5801~~	~~Corduroy fabrics~~[2-I]	[2-I]29/2017 22.9.2017	22.9.2017
[3-S]6A	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials[3-S]	[3-S]46/2017 14.11.2017	15.11.2017
[3-S] 6B	5801	Corduroy fabrics[3-S]	[3-S]46/2017 14.11.2017	15.11.2017
[3-S] 6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)[3-S]	[3-S]46/2017 14.11.2017	15.11.2017
7	60	Knitted or crocheted fabrics [All goods]	5/2017 28.6.2017	1.7.2017
8	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	5/2017 28.6.2017	1.7.2017
9	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof	5/2017 28.6.2017	1.7.2017
10	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	5/2017 28.6.2017	1.7.2017
11	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	5/2017 28.6.2017	1.7.2017
12	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	5/2017 28.6.2017	1.7.2017
13	8606	Railway or tramway goods vans and wagons, not self-propelled	5/2017 28.6.2017	1.7.2017
14	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof	5/2017 28.6.2017	1.7.2017
15	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	5/2017 28.6.2017	1.7.2017

Explanation.-

1 In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2 The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification.

2. This Notification shall come into force with effect from the 1st day of July, 2017.

5.4 Refund of 50% GST to Canteen Stores Department (CSD) on inward supply of Goods

IGST	CGST	SGST
6/2017-IT (Rate) dt 28.6.2017	6/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(6/2017) FD48CSL 2017 dt 29.6.2017

*** ***

6/2017-IT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable integrated tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

6/2017-CT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable central tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

5.5 Tax exempt on supply of Goods by Canteen Stores Department (CSD) to Unit Run Canteen (URC) or Authorized Customers (AC) and, URC to AC

IGST	CGST	SGST
7/2017-IT (Rate) dt 28.6.2017	7/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(7/2017) FD48CSL 2017 dt 29.6.2017

*** ***

7/2017-IT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, the inward supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017 (13 of 2017), namely:-

7/2017-CT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017), namely:-

Table		
S No	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods
(1)	(2)	(3)

1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

Explanation.-

1 In this Notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2 The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification.

2. This Notification shall come into force with effect from the 1st day of July, 2017.

5.6 RCM tax u/s.9(4) of CGST Act on receipts from URP's: **Rescinded in consequence to amendment of Section 9(4) w.e.f. 1.2.2019**

S No.	IGST	CGST	SGST
1	Not issued	8/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(8/2017) FD48CSL 2017 dt 29.6.2017
2	32/2017-IT (Rate) dt 13.10.2017	38/2017-CT (Rate) dt 13.10.2017 [13.10.2017]	(38/2017) FD48CSL 2017 dt 13.10.2017
3	11/2018-IT (Rate) dt 23.3.2018: date extended	10/2018-CT (Rate) dt 23.3.2018 [23.3.2018]	(10/2018) FD48CSL 2017 dt 23.3.2018
4	13/2018-IT (Rate) dt 29.6.2018: date extended	12/2018-CT (Rate) dt 29.6.2018 [29.6.2018]	(12/2018) FD48CSL 2017 dt 29.6.2018
5	23/2018-IT (Rate) dt 6.8.2018: date extended	22/2018-CT (Rate) dt 6.8.2018 [6.8.2018]	(22/2018) FD48CSL 2017 dt 6.8.2018
6	1/2019-IT (Rate) dt 29.1.2019: rescinded the above N.No.32/2017	1/2019-CT (Rate) dt 29.1.2019:[1.2.2019] rescinded the above N.No.8/2017	(1/2019) FD48CSL 2017 dt 29.1.2019: rescinded the above N. No.(8/2017)

*** ***

[1-CGST]8/2017-CT (Rate), dt 28.6.2017: G.S.R.680(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017):

[2CGST-O]~~Provided that the said exemption **shall not be applicable where** the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, **exceeds five thousand rupees in a day**~~.[2CGST-O (see below for notification)]

2. This notification shall come into force with effect from the 1st day of July, 2017.[1-CGST]

[2-CGST]38/2017-CT (Rate), dt 13.10.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Dep. of Revenue), No.8/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide No.G.S.R.680(E), dated the 28th June, 2017, namely:- In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No.8/2017-Central Tax (Rate) dated the 28th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.[2-CGST]

[2-IGST]32/2017-IT (Rate), dt 13.10.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the

Council, hereby exempts the inter-State supply of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the integrated tax leviable thereon under sub-section (4) of section 5 of the said Act.

2. The exemption contained in the notification shall apply to all registered persons till the 31st day of March, 2018.[2-IGST]

1 The exemption contained in this notification shall apply to all registered persons w.e.f. 13.10.2017 till the 31st day of March, 2018[2-IGST/CGST]

2 The exemption contained in this notification shall apply to all registered persons till the 30th day of June, 2018[3]

3 The exemption contained in this notification shall apply to all registered persons till the 30th day of September, 2018[4]

4 The exemption contained in this notification shall apply to all registered persons till the 30th day of September, 2019[5]

[6]1/2019-IT (Rate), dt 29.1.2019 rescinded the N. No.32/2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.32/2017-Integrated Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide No.G.S.R.1263(E), dated the 13th October, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.[6]

[6]1/2019-CT (Rate), dt 29.1.2019 rescinded the N. No.8/2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby **rescinds** the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.8/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, vide No.G.S.R.680(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.[6]

Author Note

IGST-Sec.5(4), CGST-Sec.9(4): *LEVY AND COLLECTION OF TAX.- The integrated tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both*

Amended; IGST-Sec.5(4), CGST-Sec.9(4) w.e.f. 1.2 2019: *LEVY AND COLLECTION OF TAX.- The Government may, on the recommendations of the Council,* ***by notification, specify a class of registered persons who shall****, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.*

5.7 RCM tax u/s.9(4) of CGST Act is exempt on intra-state supplies made by URP's to TDS Recipient; conditional

IGST	CGST	SGST
Not Applicable	9/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(9/2017) FD48CSL dt 29.6.2017

*** ***

G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51

of the said Act, from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

5.8 RCM tax u/s.9(4) of CGST Act exempt on Goods received from URP's by a Registered Person dealing in 2nd hand Goods

IGST	CGST	SGST
Not Applicable	10/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(10/2017) FD48CSL 2017 dt 29.6.2017

*** ***

G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the central tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Central Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017).

2. This notification shall come into force with effect from the 1st day of July, 2017.

Author Note

CGST Rule 32(5) Determination of value in respect of certain supplies.- *Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored:*

5.9 RCM Tax on Notified Services u/s.9(3) of CGST Act

S No.	IGST	CGST	SGST
1	10/2017-IT (Rate) dt 28.6.2017 Corrig dt 25.9.2017	13/2017-CT (Rate) dt 28.6.2017 [1.7.2017] Corrig dt 25.9.2017 [1.7.2017]	(13/2017) FD48CSL 2017 dt 29.6.2017 Corrig dt 25.9.2017
2	22/2017-IT (Rate) dt 22.8.2017	22/2017-CT (Rate) dt 22.8.2017 [22.8.2017]	(22/2017) FD48CSL 2017 dt 22.8.2017
3	34/2017-IT (Rate) dt 13.10.2017	33/2017-CT (Rate) dt 13.10.2017 [13.10.2017]	(33/2017) FD48CSL 2017 dt 13.10.2017
4	3/2018-IT (Rate) dt 25.1.2018	3/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(3/2018) FD48CSL 2017 dt 25.1.2018
5	16/2018-IT (Rate) dt 26.7.2018	15/2018-CT (Rate) dt 26.7.2018 [27.7.2018]	(15/2018) FD48CSL 2017 dt 26.7.2018
6	30/2018-IT (Rate) dt 31.12.2018	29/2018-CT (Rate) dt 31.12.2018 [1.1.2019]	(29/2018) FD48CSL 2017 dt 31.12.2018
7	5/2019-IT (Rate) dt 29.3.2019	5/2019-CT (Rate) dt 29.3.2019 [1.4.2019]	(5/2019) FD48CSL 2017 dt 29.3.2019
8	21/2019-IT (Rate) dt 30.9.2019	22/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(22/2019) FD48CSL 2017 dt 30.9.2019
9	28/2019-IT (Rate) dt 31.12.2019	29/2019-CT (Rate) dt 31.12.2019 [31.12.2019]	(29/2019) FD48CSL 2017 dt 31.12.2019
10	5/2022-IT (Rate) dt 13.7.2022	5/2022-CT (Rate) dt 13.7.2022	(5/2022) FD20CSL 2022 dt 15.7.2022

*** ***

10/2017-IT (Rate), dt 28.6.2017: GSR.685(E). In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government on the

recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of integrated tax leviable under section 5 of the said Integrated Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

13/2017-CT (Rate), dt 28.6.2017: GSR.692(E). In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

2. This notification shall come into force on the 1st day of July, 2017.

Table				
IT sl No	**CT sl No**	Category of Supply of Services	Supplier of service	Recipient of Service
(1)		(2)	(3)	(4)
1	**NA**	Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient.	Any person located in a non-taxable territory	Any person located in the taxable territory other than non-taxable online recipient.
2	1	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of I; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) anybody corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person. [5]*(**Provided** that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to,-	Goods Transport Agency (GTA) [7]† [8][~~, who has not paid integrated tax at the rate of 12%~~)†]	(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of I; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person; located in the taxable territory.

[5] *Inserted w.e.f. 1.1.2019 by N. No.30/2018-IT (R)|29/2018-CT (R) dt 31.12.2018
[7] †Inserted w.e.f. 22.8.2017 by N. No.22/2017-IT (R)|22/2017-CT (R) dt 22.8.2017
[8] Omitted w.e.f. 18.7.2022 by N. No.5/2022-IT (R)|5/2022-CT (R) dt 13.7.2022

<table>
<tr><td colspan="4">Table</td></tr>
<tr><td>IT sl No</td><td>CT sl No</td><td>Category of Supply of Services</td><td>Supplier of service</td><td>Recipient of Service</td></tr>
<tr><td colspan="2">(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr>
<tr><td></td><td></td><td>(a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies,
which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.)*
[6][Provided further that nothing contained in this entry shall apply where, -
i. the supplier has taken registration under the CGST Act, 2017 read with clause (v) of Section 20 of the IGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge, and
ii. the supplier has issued a tax invoice to the recipient charging Integrated Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him]
<table>
<tr><td colspan="3">Author Note:</td></tr>
<tr><td colspan="3">For Services of Headings: 9965 & 9967:</td></tr>
<tr><td>GTA Services</td><td>Provided To</td><td>GST effect</td></tr>
<tr><td>GTA is Reg. 12%</td><td>RP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 12%</td><td>URP</td><td>Forward</td></tr>
<tr><td>GTA is Reg. 5%</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Reg. 12%</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>Gov u/s.51-tds</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>URP</td><td>Exempt</td></tr>
<tr><td>GTA is Un-Reg.</td><td>a. Factory
b. Society
c. Co-op society
d. GST RP</td><td>RCM</td></tr>
</table>
</td><td></td><td></td></tr>
</table>

[6] Inserted w.e.f. 18.7.2022 by N. No.5/2022-IT (R)|5/2022-CT (R) dt 13.7.2022

Table				
IT sl No	**CT sl No**	Category of Supply of Services	Supplier of service	Recipient of Service
(1)		(2)	(3)	(4)
		e. Body corp *f. Part'ip Firm* *g. Casual TP.*		
		GTA is Reg. 5% — *RP* — *Forward*		
		GTA is Reg. 12% — *RP* — *Forward*		
		GTA doesn't pay forward GST — *RP* — ***5% RCM***		
3	2	~~Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.~~ [9](Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly. **Explanation.- "legal service"** means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.)	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
4	3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
5	4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
6	5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity **excluding**,- (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts [10][~~by way of speed post, express parcel post, life~~	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.

[9] Read as w.e.f. 1.7.2017 by corrigendum dated 25.9.2017 of master notification
[10] Omitted w.e.f. 18.7.2022 by N. No.5/2022-IT (R)|5/2022-CT (R) dt 13.7.2022

Table				
IT sl No	**CT sl No**	Category of Supply of Services	Supplier of service	Recipient of Service
(1)		(2)	(3)	(4)
		~~insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority~~]; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.		
[11]6A	5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (v) of section 20 of Integrated Goods and Services Tax Act, 2017.
[12]6AA	5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.
[13]6B	5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.
[14]6C	5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.
7	6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
8	7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
9	8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
10	**NA**	Services supplied by a person located in non- taxable territory by way of transportation of goods by a vessel	A person located in non-taxable territory	Importer, as defined in clause (26) of section 2 of the Customs Act,

[11] Inserted w.e.f. 25.1.2018 by N. No.3/2018-IT (R)|3/2018-CT (R) dt 25.1.2018
[12] Inserted w.e.f. 18.7.2022 by N. No.5/2022-IT (R)|5/2022-CT (R) dt 13.7.2022
[13] Inserted w.e.f. 1.4.2019 by N. No.5/2019-IT (R)|5/2019-CT (R) dt 29.3.2019
[14] Inserted w.e.f. 1.4.2019 by N. No.5/2019-IT (R)|5/2019-CT (R) dt 29.3.2019

Table				
IT sl No	**CT sl No**	Category of Supply of Services	Supplier of service	Recipient of Service
(1)		(2)	(3)	(4)
		from a place outside I up to the customs station of clearance in I.		1962 (52 of 1962), located in the taxable territory.
[15]~~11~~	~~9~~	~~Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.~~	~~Author or music composer, photographer, artist, or the like~~	~~Publisher, music company, producer or the like, located in the taxable territory.~~
[16]11	9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory.
[17]11 A	9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where,- **(i)** the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional I or SGST commissioner, as the case may be, that he exercises the option to pay integrated tax on the service specified in column (2), under forward charge in accordance with Section 5(1) of the Integrated Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Integrated Goods and Service Tax Act, 2017 (13 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within

[15] W.e.f. 1.7.2017 to 30.9.2019 by N. No.10/2017-IT (R)|13/2017-CT (R) dt 28.6.2017 & later substituted
[16] Substituted w.e.f. 1.10.2019 by N. No.21/2019-IT (R)|22/2019-CT (R) dt 30.9.2019
[17] Inserted w.e.f. 1.10.2019 by N. No.21/2019-IT (R)|22/2019-CT (R) dt 30.9.2019

Table				
IT sl No	**CT sl No**	Category of Supply of Services	Supplier of service	Recipient of Service
(1)		(2)	(3)	(4)
				a period of 1 year from the date of exercising such option; **(ii)** the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form I Inv-I to the publisher.
[18]12	10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.
[19]13	11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, Partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.
[20]14	12	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
[21]15	13	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
[22]16	14	Security services (services provided by way of supply of security personnel) provided to a registered person: **Provided** that nothing contained in this entry shall apply to,- **(i)**(a) Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or **(ii)** registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.
[23]~~17~~	~~15~~	~~Services provided by way of renting of a motor vehicle provided to a body corporate.~~	~~Any person other than a body corporate, paying integrated tax at the rate of 5% on renting of motor vehicles with input tax credit only of input service~~	~~Any body corporate located in the taxable territory.~~

[18] Inserted w.e.f. 13.10.2017 by N. No.34/2017-IT (R)|13/2017-CT (R) dt 13.10.2017
[19] Inserted w.e.f. 27.7.2018 by N. No.16/2018-IT (R)|15/2018-CT (R) dt 26.7.2018
[20] Inserted w.e.f. 1.1.2019 by N. No.30/2018-IT (R)|29/2018-CT (R) dt 31.12.2018
[21] Inserted w.e.f. 1.1.2019 by N. No.30/2018-IT (R)|29/2018-CT (R) dt 31.12.2018
[22] Inserted w.e.f. 1.1.2019 by N. No.30/2018-IT (R)|29/2018-CT (R) dt 31.12.2018
[23] Inserted w.e.f. 1.10.2019 to 30.12.2019 by N. No.21/2019-IT (R)|22/2019-CT (R) dt 30.9.2019 & later substituted

Table				
IT sl No	**CT sl No**	Category of Supply of Services	Supplier of service	Recipient of Service
(1)		(2)	(3)	(4)
			~~in the same line of business~~	
[24]17	15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging integrated tax at the rate of 12 per cent. To the service recipient	Any body corporate located in the taxable territory.
[25]18	16	Services of lending of securities under Securities Lending Scheme, 1997 (Scheme) of Securities and Exchange Board of I (SEBI), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.

Explanation.- For purpose of this Notification,-

(a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this Notification.

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this Notification.

(d) the words and expressions used and not defined in this Notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

[2-I]**(e)** A "**Limited Liability Partnership**" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.[2-I]

[4-I]**(f)** "**insurance agent**" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).[4-I]

[5-I]**(g) "renting of immovable property"** means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.[5-I]

[6-I]**(h)** provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.[6-I]

[7-I]**(i)** The term **"apartment"** shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(j) the term **"promoter"** shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(k) the term **"project"** shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(l) "the term **"Real Estate Project (REP)"** shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

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[24] Substituted w.e.f. 31.12.2019 by N. No.28/2019-IT (R)|29/2019-CT (R) dt 31.12.2019

[25] Inserted w.e.f. 1.10.2019 by N. No.21/2019-IT (R)|22/2019-CT (R) dt 30.9.2019

(m) The term **"Residential Real Estate Project (RREP)"** shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(n) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.[7-I]

[8-I]**Annexure I**

IGST: FORM (11A of Table) **&** CGST: FORM (9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. ———— Date ————

To_____

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay integrated tax on the service specified against serial No.11A in column (2) of the Table in the notification No.10/2017-Integrated Tax (Rate) dated 28th June 2017, supplied by me, under forward charge in accordance with section 5(1) of IGST Act, and to comply with all the provisions of IGST Act, 2017 (13 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Place _____ Signature _____

Date _____ Name _____

GSTIN _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher under forward charge.)

Declaration (11A of Table)

I have exercised the option to pay integrated tax on the service specified against serial No.11A in column (2) of the Table in the notification No.10/2017-Integrated Tax (Rate) dated 28th June 2017 under forward charge.[8-I]

[26][**Annexure III**

Declaration

I/we have taken registration under the CGST Act, 2017 read with clause (v) of section 20 of IGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year..... under forward charge.]

2. This Notification shall come into force with effect from the 1st day of July, 2017.

Author Note

IGST Section-5(3), CGST-9(3).- *Levy and collection of tax.- The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or* ***services*** *or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.*

[26] Inserted w.e.f. 18.7.2022 by N. No.5/2022-IT (R)|5/2022-CT (R) dt 13.7.2022

5.10 Government activities under article 243G/243W-neither supply of Goods nor Services

S No.	IGST	CGST	SGST
1	11/2017-IT (Rate) dt 28.6.2017	14/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(14/2017) FD48CSL 2017 dt 29.6.2017
2	17/2018-IT (Rate) dt 26.7.2018: insert	16/2018-CT (Rate) dt 26.7.2018 [27.7.2018]	(16/2018) FD48CSL 2017 dt 26.7.2018

*** ***

11/2017-IT (Rate), dt 28.6.2017: G.S.R.686(E). In exercise of the powers conferred by clause (i) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government [2-I]or Union territory[2 I] or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

14/2017-CT (Rate), dt 28.6.2017: G.S.R.693(E). In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government [2-I]or Union territory[2-I] or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution [2-I]or to a Municipality under article 243W of the Constitution."[2-I]

2. This Notification shall come into force with effect from the 1st day of July, 2017.

Author Note

- ***Article 243G*** *of The Constitution of India 1949.- Powers, authority and responsibilities of Panchayats.- Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein, with respect to.*
  - *(a) The preparation of plans for economic development and social justice;*
  - *(b) The implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.*

ELEVENTH SCHEDULE
(Article 243G)

1. *Agriculture, including agricultural extension.*
2. *Land improvement, implementation of land reforms, land consolidation and soil conservation.*
3. *Minor irrigation, water management and watershed development.*
4. *Animal husbandry, dairying and poultry.*
5. *Fisheries.*
6. *Social forestry and farm forestry.*
7. *Minor forest produce.*
8. *Small scale industries, including food processing industries.*
9. *Khadi, village and cottage industries.*
10. *Rural housing.*
11. *Drinking water.*
12. *Fuel and fodder.*
13. *Roads, culverts, bridges, ferries, waterways and other means of communication.*
14. *Rural electrification, including distribution of electricity.*
15. *Non-conventional energy sources.*
16. *Poverty alleviation programme.*
17. *Education, including primary and secondary schools.*
18. *Technical training and vocational education.*
19. *Adult and non-formal education.*
20. *Libraries.*
21. *Cultural activities.*
22. *Markets and fairs.*
23. *Health and sanitation, including hospitals, primary health centres and dispensaries.*
24. *Family welfare.*

25. *Women and child development.*
26. *Social welfare, including welfare of the handicapped and mentally retarded.*
27. *Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.*
28. *Public distribution system.*
29. *Maintenance of community assets.*

- ***Article 243W*** *of The Constitution of India 1949.- Powers, authority and responsibilities of Municipalities, etc.- Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow—*
  - *(a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to*
    - *(i) the preparation of plans for economic development and social justice;*
    - *(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;*
  - *(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule*

TWELFTH SCHEDULE
(Article 243W)

1. *Urban planning including town planning.*
2. *Regulation of land-use and construction of buildings.*
3. *Planning for economic and social development.*
4. *Roads and bridges.*
5. *Water supply for domestic, industrial and commercial purposes.*
6. *Public health, sanitation conservancy and solid waste management.*
7. *Fire services.*
8. *Urban forestry, protection of the environment and promotion of ecological aspects.*
9. *Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.*
10. *Slum improvement and upgradation.*
11. *Urban poverty alleviation.*
12. *Provision of urban amenities and facilities such as parks, gardens, playgrounds.*
13. *Promotion of cultural, educational and aesthetic aspects.*
14. *Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.*
15. *Cattle pounds; prevention of cruelty to animals.*
16. *Vital statistics including registration of births and deaths.*
17. *Public amenities including street lighting, parking lots, bus stops and public conveniences.*
18. *Regulation of slaughter houses and tanneries.*

5.11 Supply of Services-not eligible for refund of un-utilized ITC: Sub-item (b) of item 5 of Sch. II

IGST	CGST	SGST
12/2017-IT (Rate) dt 28.6.2017	15/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(15/2017) FD48CSL 2017 dt 29.6.2017

*** ***

12/2017-IT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by clause (xiii) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that no refund of unutilized input tax credit shall be allowed under clause (xiii) of section 20 of the said Integrated Goods and Services Tax Act, read with sub-section (3) of section 54 of the said Central Goods And Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act, 2017.

15/2017-CT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017),the Central Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Central Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act.

2. This Notification shall come into force with effect from the 1st day of July, 2017.

Author Note

Schedule II.- 5. Supply of services

The following shall be treated as supply of services, namely:-

(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

Explanation.- *For the purposes of this clause-*

(1) the expression "competent authority" means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely: -

(i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (Central Act, 20 of 1972); or

(ii) a chartered engineer registered with the Institution of Engineers (India); or

(iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(2) the expression "construction" includes additions, alterations, replacements or remodelling of any existing civil structure;

5.12 UN/Diplomats/consular etc., to claim refund on supplies of Goods or Services received

IGST	CGST	SGST
13/2017-IT (Rate) dt 28.6.2017	16/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(16/2017) FD48CSL 2017 dt 29.6.2017

*** ***

13/2017-IT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by clause (xiii) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies:-

16/2017-CT (Rate), dt 28.6.2017: G.S.R...(E). In exercise of the powers conferred by section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies,-

(i) United Nations or a specified international organization; and

(ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein,

for the purposes of the said section subject to the following conditions:-

(a) United Nations or a specified international organization shall be entitled to claim refund of integrated tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organization that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organization.

(b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of integrated tax paid on the supplies of goods or services or both received by them subject to, -

(i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of integrated tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorized by him, shall furnish an undertaking in original, signed by him or the authorized person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family; consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;

(iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,–

(I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;

(II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and

(III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;

(iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;

(v) the refund of the whole of the integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

Explanation.– For The purposes of this Notification, unless the context otherwise requires, **"specified international organisation"** means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.

2. This Notification shall come into force with effect from the 1st day of July, 2017.

5.13 Services on which tax shall be paid by Electronic Commerce Operators (ECO)

S No.	IGST	CGST	SGST
1	14/2017-IT (Rate) dt 28.6.2017	17/2017-CT (Rate) dt 28.6.2017 [1.7.2017]	(17/2017) FD48CSL 2017 dt 29.6.2017
2	23/2017-IT (Rate) dt 22.8.2017: insert	23/2017-CT (Rate) dt 22.8.2017 [22.8.2017]	(23/2017) FD48CSL 2017 dt 22.8.2017
3	17/2021-IT (Rate) dt 18.11.2021: subs., insert	17/2021-CT (Rate) dt 18.11.2021 [1.1.2022]	(17/2021) FD55CSL 2021 dt 18.11.2021

*** ***

14/2017-IT (Rate), dt 28.6.2017: G.S.R.689(E). In exercise of the powers conferred by sub-section (5) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on inter-State supplies shall be paid by the electronic commerce operator–

17/2017-CT (Rate), dt 28.6.2017: G.S.R.696(E). In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator–

(i) services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab ~~and motor cycle~~ [3-S], motor cycle, omnibus or any other motor vehicle;[3-S]

(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.

[2-I IGST](iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.[2-I]

[2-I CGST](iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.[2-I]

[3-I](iv) supply of "restaurant service" other than the services supplied by restaurants, eating joints etc. located at specified premises.[3-I]

Explanation.- For the purposes of this Notification,-

(a) **"radio taxi"** means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) **"maxi cab", "motor cab"** ~~and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988)~~[3-S], **motor cycle**, **motor vehicle** and **omnibus** shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).[3-S]

[3-I](c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.[3-I]

2. This Notification shall come into force with effect from the 1st day of July, 2017.

5.14 IGST exempt on import of Goods or Services or Both by a unit or developer in the SEZ for Authorized Operations (AO): Rescinded

IGST	CGST	SGST
15/2017-IT (Rate) dt 30.6.2017 [1.7.2017]	Not Applicable	Not Applicable
17/2017-IT (Rate) dt 5.7.2017 Rescinded the above	Not Applicable	Not Applicable

*** ***

15/2017-IT (Rate), dt 30.6.2017: G.S.R.740(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods or services or both imported by a unit or a developer in the Special Economic Zone, from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) for authorized operations.

17/2017-IT (Rate), dt 5.7.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby **rescinds**, except as respects things done or omitted to be done before such rescission, the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.15/2017-Integrated Tax (Rate), dated the 30th June, 2017, published in the Gazette of India, Extraordinary, vid G.S.R.740(E), dated the 30th June, 2017.

2. This Notification shall come into force with effect from the 1st day of July, 2017.

5.15 IGST exempt on import of Services by a unit or developer in the SEZ for Authorized Operations (AO)

IGST	CGST	SGST
18/2017-IT (Rate) dt 5.7.2017 [5.7.2017]	Not Applicable	Not Applicable

*** ***

G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do and on the recommendations of the Council, hereby exempts **services imported** by a unit or a developer in the Special Economic Zone for authorized operations, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017).

5.16 Tax exempt on supplies of certain Goods by the Dept. of Atomic Energy to NPCI ltd

IGST	CGST	SGST
26/2017-IT (Rate) dt 21.9.2017	26/2017-CT (Rate) dt 21.9.2017 [21.9.2017]	(26/2017) FD48CSL 2017 dt 21.9.2017

*** ***

26/2017-IT (Rate), dt 21.9.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts inter-state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India

Ltd from the whole of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017 (13 of 2017).

26/2017-CT (Rate), dt 21.9.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017).

5.17 IGST exempt on i/s supplies of skimmed milk powder or concentrated milk: Subject to conditions

S No.	IGST	CGST	SGST
1	30/2017-IT (Rate) dt 22.9.2017	Not Applicable	Not Applicable
2	50/2017-IT (Rate) dt 14.11.2017: subs. [15.11.2017]	Not Applicable	Not Applicable

*** ***

G.S.R.1198(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby exempts inter-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017 (13 of 2017), subject to the condition specified in column (4) of the Table below, namely:-

Table			
S No.	Chap/head/ sub-head or Tariff item,	Description of Goods	Condition
(1)	(2)	(3)	(4)
1	0402	Skimmed milk powder, or concentrated milk.	When supplied to a distinct person as per sub-section (4) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017), for use in production of milk ~~[for distribution through dairy cooperatives]~~ [2-S][for distribution through dairy cooperatives or companies registered under the Companies Act, 2013 (18 of 2013)][2-S] and not for further supply of skimmed milk powder, or concentrated milk as such.

Explanation.–

1 In this Notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2 The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification

5.18 Tax rate on leasing of motor vehicles: Subject to conditions

IGST	CGST	SGST
38/2017-IT (Rate) dt 13.10.2017	37/2017-CT (Rate) dt 13.10.2017 [13.10.2017]	(37/2017) FD48CSL 2017 dt 13.10.2017

*** ***

38/2017-IT (Rate), dt 13.10.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the integrated tax on inter-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case

may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this Notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

37/2017-CT (Rate), dt 13.10.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the central tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

Table				
sl No.	Chap/Head/Sub-head/Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1	87	Motor Vehicles	65% of integrated tax applicable otherwise on such goods under Notification No.1/2017-Integrated Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R.666(E) dated the 28th June, 2017.	1
2	87	Motor Vehicles	65% of integrated tax applicable otherwise on such goods under Notification No.1/2017-Integrated Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R.666(E) dated the 28th June, 2017.	2

2.Provided that nothing contained in this Notification shall apply on or after 1st July, 2020.

Explanation–For the purposes of this Notification,-

1 "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2 The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification

ANNEXURE	
Condition No.	Condition
1	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

5.19 Total GST @ 5% on food preparations supplied in unit containers for specified use and approved by Govt Dept.

S No.	IGST	CGST	SGST
1	40/2017-IT (Rate) dt 18.10.2017	39/2017-CT (Rate) dt 18.10.2017 [18.10.2017]	(39/2017) FD48CSL 2017 dt 17.10.2017
2	11/2021-IT (Rate) dt 30.9.2021: Subs.	11/2021-CT (Rate) dt 30.9.2021 [1.10.2021]	(11/2021) FD55CSL 2021 dt 30.9.2021

*** ***

40/2017-IT (Rate), dt 18.10.2017: G.S.R.1311(E). In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax of 5 per cent on inter-State

supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:-

39/2017-CT (Rate), dt 18.10.2017: G.S.R.1310(E). In exercise of the powers conferred by sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the central tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:-

Table			
S No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1	19 or 21	~~Food preparations put up in unit containers and intended for free distribution to economically weaker sections. of the society under a programme duly approved by the Central Government or any State Government.~~ [2-S](a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government; (b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.[2-S]	When the supplier of such ~~food preparations~~ [2-S]goods[2-S] produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned to the effect that such ~~food preparations~~ [2-S]goods[2-S] have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, or jurisdictional officer of the Union Territory Tax, as the case maybe, may allow in this regard.

Explanation.–

1 In this Notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2 The rule s for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification.

5.20 Total GST @ 0.1% on supply of taxable Goods by a Reg. Supplier to a Reg. Recipient for export: Subject to conditions: Deemed Exports

IGST	CGST	SGST
41/2017-IT (Rate) dt 23.10.2017	40/2017-CT (Rate) dt 23.10.2017 [23.10.2017]	(40/2017) FD48CSL 2017 dt 23.10.2017

*** ***

41/2017-IT (Rate), dt 23.10.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), (hereafter in this Notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of taxable goods (hereafter in this Notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the integrated tax leviable thereon under section 5 of the Integrated Good

and Services Tax Act, 2017 (13 of 2017), as is in excess of the amount calculated at the rate of **0.1 per cent.**, subject to fulfilment of the following conditions, namely:-

40/2017-CT (Rate), dt 23.10.2017: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of taxable goods (hereafter in this notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the central tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of **0.05 per cent.**, subject to fulfilment of the following conditions, namely:-

(i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;

(ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;

(iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;

(iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognized by the Department of Commerce;

(v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;

(vi) the registered recipient shall move the said goods from place of registered supplier–

(a) directly to the Port, Inland Container Deport, Airport or Land Customs Station from where the said goods are to be exported; or

(b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Deport, Airport or Land Customs Station from where the said goods are to be exported;

(vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Deport, Airport or Land Customs Station from where they shall be exported;

(viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and

(ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

2. The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

5.21 Total GST @ 5% on Goods when supplied to specified institutions: Rescinds W.E.F 18.7.2022

S No.	IGST	CGST	SGST
1	47/2017-IT (Rate) dt 14.11.2017	45/2017-CT (Rate) dt 14.11.2017 [15.11.2017]	(45/2017) FD48CSL 2017 dt 14.11.2017
2	10/2018-IT (Rate) dt 25.1.2018: Subs., insert, re-name	9/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(9/2018) FD48CSL 2017 dt 25.1.2018
	11/2022-IT (Rate) dt 13.7.2022: Rescinds	11/2022-CT (Rate) dt 13.7.2022 [18.7.2022]	(11/2022) FD20CSL 2022 dt 15.7.2022

*** ***

47/2017-IT (Rate), dt 14.11.2017: G.S.R.1396(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereafter in this Notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so

to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the integrated tax leviable thereon under section 5 of the said Act, as in in excess of the amount calculated at the rate of 5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

45/2017-CT (Rate), dt 14.11.2017: G.S.R.1391(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the central tax leviable thereon under section 9 of the said Act, as in in excess of the amount calculated at the rate of 2.5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

Table			
S No	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1	[1]~~Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College~~[1] [2-S]Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital[2-S]	(a) Scientific and technical instruments, apparatus, Equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.	(i) The goods are supplied to or for– (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organization of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or (b) an institution registered with the Government of India in the [1]~~Department of Scientific and Research~~[1] [2-S]Department of Scientific and Industrial Research[2-S] and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a

			certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
2	Research institution, other than a hospital	(a) Scientific and technical instruments, apparatus, Equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.	(1) The institution is registered with the Government of India in the [1]~~Department of Scientific and Research~~[1] [2-S]Department of Scientific and Industrial Research[2-S], which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each case, certifying that the said goods are essential for research purposes and will be used for stated purpose only; (ii) in the case of supply of live animals for experimental purposes the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals. (2) The goods falling under (1) above shall not be transferred or sold by the institution for a period of five years from the date of installation.
3	Departments and laboratories of the Central Government and State Governments, other than a hospital	(a) Scientific and technical instruments, apparatus, Equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.	(i) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
4	Regional Cancer Centre (Cancer Institute)	(a) Scientific and technical instruments, apparatus, Equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches.	(i) The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the [1]~~Department of Scientific and Research~~[1] [2-S]Department of Scientific and Industrial Research[2-S] and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in

			the Union territory in concerned department to the supplier at the time of supply of the specified goods; (ii) the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (iii) in case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.

~~(Explanation. For the purposes of this Notification, the expression,)~~

[2-RN]**Explanation 1.-** For the purposes of this Notification, the expression[2-RN]

(a) "**Public funded research institution**" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;

(b) "**University**" means a University established or incorporated by or under a Central, State or Provincial Act and includes–

(i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act;

(ii) an institution declared by Parliament by law to be an institution of national importance;

(iii) a college maintained by, or affiliated to, a University;

(c) "**Head**" means–

(i) in relation to an institution, the Director thereof (by whatever name called);

(ii) in relation to a University, the Registrar thereof (by whatever name called);

(iii) in relation to a college, the Principal thereof (by whatever name called);

(d) "**hospital**" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

[2-I]**Explanation 2**.- For the purposes of this Notification, exemption would be in line with the Notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.51/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide No.G.S.R.303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.[2-I]

2. This Notification shall come into force with effect from the 15th day of November, 2017.

Author Note (sic).

No.51/96-Customs dt 23.7.1996 *(as available in Customs web-site)*

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (3) of the Table hereto annexed, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the rate of five percent ad volerem and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act, when imported into India, by importers specified in column (2) of the said Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table.

2. This notification shall come into force with effect from the 1st day of September, 1996.

S No	*Name of the importer*	*Description of goods*	*Conditions*
(1)	*(2)*	*(3)*	*(4)*
1	*Public funded research*	*(a) Scientific and technical instruments, apparatus,*	*(i) The goods "are imported by or for delivery to-*

	institution or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	*equipment (including computers);* *(b) accessories, parts, consumables and live animals (for experimental purposes);* *(c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;* *(d) proto-types, the C.I.F. value of which does not exceed rupees fifty thousand in a financial year.*	*(a) a public funded research institution under the administrative control of the Department of Space or the Department of Atomic Energy or the Department of Defence Research and Development of the Government of India, or* *(b) an institution registered with the Government of India in Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department;* *(ii) The importer produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only;* *(iii) In the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and* *(iv) When the goods are imported for delivery to an institution, the certificates specified in items (i) and (ii), as the case may be, items (i), (ii) and (iii) above shall be produced at the time of clearance of the goods from a warehouse appointed under Section 57 or 58 of the Customs Act, 1962 (52 of 1962).* *(b) is registered with the Government of India in Department of Scientific and Industrial Research; and* *(ii) produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only.*
2	*Non-commercial research institutions, other than a hospital*	*(a) Scientific and technical instruments, apparatus, equipment (including computers;* *(b) accessories, parts, consumables and live animals (for experimental purposes)* *(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms. Microfiches;* *(d) proto-types.*	*(i) The importer is registered with the Movement of India in the Department of Scientific and Industrial Research;* *(ii) an officer not below the rank of a Deputy Secretary to the Government of India in the said Department certifies, in each case, that the importer is not engaged in any commercial activity and that the said goods are required for research purposes only;* *(iii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a no objection certificate for the said import from the Committee for the purpose of Control and Supervision of Experiments on Animals and a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the said Department stating that live animals are required for research purposes;* *(iv) the goods are covered by a Pass-Book issued by the said Department.* *(v) the aggregate C.I.F. value of imports under this exemption does not exceed rupees two crores in the case of consumables, rupees fifty thousand in the case of proto-types and rupees five crores in other cases, in a financial year.*

Explanation.- *For the purposes of this notification, the expression,-*
(a)"Publerritory;

(b)"University funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory " means a university established or incorporated by or under a Central, State or Provincial Act and includes-

(i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;

(ii) an institution declared by Parliament by law to be an institution of national importance;

(iii) a college maintained by, or affiliated to, a University;

(c) "Head" means-

(i) in relation to an institution, the Director thereof (by whatever name called);

(ii) in relation to a University, the Registrar thereof (by whatever name called);

(iii) in relation to a college, the Principal thereof (by whatever name called);

(d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

Notification No.51/96-Cus., dt 23-7-1996 as amended by notification No.93/96-Cus., dt 11-12-1996; No.19/97-Cus., dt 1-3-1997 vide corrigendum M.F.(D.R.) F. No. B-40/11/96-TRU, dt 25-10 1996 as amended by Notification No.28/98-Cus., dated 2-6-1998. And No.20/2000-Cus; dt 1-3-2000 and 24/2002 dt 1.3.2002

5.22 Procedure for payment of tax on supply of Construction Services against Transfer of Development Rights (TDR) and vice versa

S No.	IGST	CGST	SGST
1	4/2018-IT (Rate) dt 25.1.2018	4/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(4/2018) FD48CSL 2017 dt 25.1.2018
2	22/2019-IT (Rate) dt 30.9.2019: insert	23/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(23/2019) FD48CSL 2017 dt 30.9.2019

*** ***

4/2018-IT (Rate), dt 25.1.2018: G.S.R.72(E). In exercise of the powers conferred by section 20 of Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely:-

4/2018-CT (Rate), dt 25.1.2018: G.S.R.67(E). In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely :-

(a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and

(b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay integrated tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

[2-I]**Explanation**- Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.[2-I]

5.23 Partial tax exempt on consideration paid to Govt by explorer of petroleum crude, gas

IGST	CGST	SGST
5/2018-IT (Rate) dt 25.1.2018	5/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(5/2018) FD48CSL 2017 dt 25.1.2018

*** ***

5/2018-IT (Rate), dt 25.1.2018: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that

it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the integrated tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

5/2018-CT (Rate), dt 25.1.2018: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the central tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

5.24 IGST exempt on Services imported which are covered by sub-item (c) of item 5 of Schedule II of CGST Act: Conditional

IGST	CGST	SGST
6/2018-IT (Rate) dt 25.1.2018 [25.1.2018]	Not Applicable	Not Applicable

*** ***

G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), hereinafter referred to as the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the integrated tax leviable under section 5 read with section 7 of the said Act on the supply of services, imported into the territory of India, covered by sub-item (c) of item 5 of Schedule II to the Central Goods and Services Tax Act, 2017 (12 of 2017) as made applicable by section 20 of the said Act, to the extent of the aggregate of the duties of Customs leviable under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), on the consideration declared under sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962) towards royalties and license fees included in the transaction value as specified under clause (c) of sub-rule(1) of rule 10 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 on which the appropriate duties of Customs have been paid.

Author Note

Schedule II Item 5 Sub-item (C): *5. Supply of services*

The following shall be treated as supply of services, namely:-

(c) temporary transfer or permitting the use or enjoyment of any intellectual property right;

5.25 Concessional tax rate on Old and Used Vehicles to the extent of excess tax rate specified in Sch.4 of N.No.1/2017-(Rate) IT, CT and ST

IGST	CGST	SGST
9/2018-IT (Rate) dt 25.1.2018	8/2018-CT (Rate) dt 25.1.2018 [25.1.2018]	(8/2018) FD48CSL 2017 dt 25.1.2018

*** ***

9/2018-IT (Rate), dt 25.1.2018: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the central tax on inter-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No.1/2017-Integrated Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

8/2018-CT (Rate), dt 25.1.2018: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the central

tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No.1/2017-Central Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table			
sl No.	Chap/Head/Sub-head/Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. **Explanation.-** For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	18%
2	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm **Explanation.-** For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	18%
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. **Explanation.-** For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	18%
4	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S. No.3	12%

Explanation–For the purposes of this Notification,-

(i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961(43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and

(ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This Notification shall not apply, if the supplier of such goods has availed tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

5.26 Concessional rate of tax on supplies of specified Handicraft Goods

S No.	IGST	CGST	SGST
1	22/2018-IT (Rate) dt 26.7.2018	21/2018-CT (Rate) dt 26.7.2018 [26.7.2018]	(21/2018) FD48CSL 2017 dt 26.7.2018
2	20/2021-IT (Rate) dt 28.12.2021: subs.	20/2021-CT (Rate) dt 28.12.2021 [1.1.2022]	(20/2021) FD55CSL 2021 dt 29.12.2021

*** ***

22/2018-IT (Rate), dt 26.7.2018: G.S.R.699(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much integrated tax leviable thereon under section 5 of the Integrated Goods and Service Tax, 2017 (13 of 2017) as is in excess of the rate specified in column (4) of the said Table,

21/2018-CT (Rate), dt 26.7.2018: G.S.R.695(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being

satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much central tax leviable thereon under section 9 of the said Act as is in excess of the rate specified in column (4) of the said Table.

Explanation- For the purpose of this notification, the expression "handicraft goods" means "Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility

Table			
sl No	Chapter, Heading, Sub heading or Tariff item	Description of Goods	IGST Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	12%
2.	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	12%
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	12%
4.	~~4414 00 00~~ 2-S4414 2-S	Wooden frames for painting, photographs, mirrors etc	12%
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12%
6.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	12%
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	5%
8.	4823	Articles made of paper mache	5%
9.	5607, 5609	Coir articles	5%
10.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps.	5%
11.	57	Handmade carpets and other handmade textile floor coverings (including Namda/gabba)	5%
12.	5804 30 00	Handmade lace	5%
13.	5805	Hand-woven tapestries	5%
14.	5808 10	Hand-made braids and ornamental trimming in the piece	5%
15.	5810	Hand embroidered articles	5%
16.	6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding Rs.1000 per piece	5%
17.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs.1000 per piece	12%
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12%
19.	6815 99 90	Stone art ware, stone inlay work	12%
20.	6912 00 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	12%
21.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	12%
22.	7009 92 00	Ornamental framed mirrors	12%
23.	7018 10	Bangles, beads and small ware	5%
24.	7018 90 10	Glass statues [other than those of crystal]	12%

25.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12%
26.	7113 11 10	Silver filigree work	3%
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland)	3%
28.	7326 90 99	Art ware of iron	12%
29.	~~7419 99~~ 2-S7419 802-S	Art ware of brass, copper/copper alloys, electro plated with nickel/silver	12%
30.	7616 99 90	Aluminium art ware	12%
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	12%
32.	9405 10	Handcrafted lamps (including panchloga lamp)	12%
33.	9401 50, 9403 80	Furniture of bamboo, rattan and cane	12%
34.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12%
35.	9504	Ganjifa card	12%
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	12%
37.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	12%
38.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	12%
39.	9703	Original sculptures and statuary, in metal, stone or any other material	12%

5.27 Tax exempt on supply of Gold, Silver and Platinum by nominated agencies to registered exporters: Conditions apply

S No.	IGST	CGST	SGST
1	27/2018-IT (Rate) dt 31.12.2018 Corrig. dt 31.1.2019: Read-as	26/2018-CT (Rate) dt 31.12.2018 Corrig. dt 31.1.2019: [1.1.2019]	(26/2018) FD48CSL 2017 dt 31.12.2018 Corrig. dt 1.2.2019: Read-as
2	17/2019-IT (Rate) dt 30.9.2019: Subs.	17/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(17/2019) FD48CSL 2017 dt 30.9.2019

*** ***

27/2018-IT (Rate), dt 31.12.2018: G.S.R.1266(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of ~~gold~~ 2-Sgold, silver or platinum2-S falling in ~~heading 7108~~ 2-SChapter 712-S of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the integrated tax leviable thereon, under section 5 of the Integrated Goods and Services Tax Act, 2017, subject to following conditions, namely:-

26/2018-CT (Rate), dt 31.12.2018: G.S.R.1263(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of ~~gold~~ 2-Sgold, silver or platinum2-S falling in ~~heading 7108~~ 2-SChapter 712-S of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the central tax leviable thereon, under section 9 of the Central Goods and Services Tax Act, 2017, subject to following conditions, namely:-

(i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;

(ii) the recipient shall export the jewellery made out of such ~~gold~~ [2-S]gold, silver or platinum[2-S] within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) along with the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;

(iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of integrated tax payable on the quantity of ~~gold~~ [2-S]gold, silver or platinum[2-S] not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation.- For the purpose of this notification,-

(a) Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide notification No.41/2015-2020, dated the 5th of December 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O.3813, dated the 5th December, 2017;

(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No.43/2015-2020, dated the 5th of December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, vide F.No.01/94/180/333/AM 15/PC-4, dated the 5th of December 2017;

(c) "Nominated Agency" means entities mentioned in List 32 1341 Corrig of Notification No.50/2017-Customs, dated the 30th of June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i), vide, G.S.R.785(E), dated the 30th June, 2017;

~~(d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)~~

[2-S](d) "Chapter" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall come into force on the 1st January, 2019.

5.28 Composition scheme for supplier of Goods or Services with a total GST @ 6% having annual TO in preceding year up to Rs.50 lacs w.e.f. 1.4.2019

S No.	IGST	CGST	SGST
1	Not Applicable	2/2019-CT (Rate) dt 7.3.2019 [1.4.2019]	(2/2019) FD48CSL 2017 dt 7.3.2019
2	Not Applicable	9/2019-CT (Rate) dt 29.3.2019: insert [1.4.2019]	(9/2019) FD48CSL 2017 dt 29.3.2019
3	Not Applicable	18/2019-CT (Rate) dt 30.9.2019: insert [1.10.2019]	(18/2019) FD48CSL 2017 dt 30.9.2019

*** ***

G.S.R.189(E). In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (herein after referred to as the "said Act"), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:-

Table		
Description of supply	Rate %	Conditions
(1)	(2)	(3)
First supplies of goods or services or both up to	3%	1. Supplies are made by a registered person,- (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below; (ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act;

Table		
Description of supply	Rate %	Conditions
(1)	(2)	(3)
an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person.		(iii) who is not engaged in making any supply which is not leviable to tax under the said Act; (iv) who is not engaged in making any inter-State outward supply; (v) who is neither a casual taxable person nor a non-resident taxable person; (vi) who is not engaged in making any supply through an electronic commerce operator who is required to collect tax at source under section 52; and (vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said annexure. 2. Where more than one registered persons are having the same Permanent Account Number, issued under the Income Tax Act, 1961 (43 of 1961), central tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification. 3. The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax. 4. The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of section 31 of the said Act with particulars as prescribed in rule 49 of Central Goods and Services Tax Rules. 5. The registered person shall mention the following words at the top of the bill of supply, namely:- 'taxable person paying tax in terms of notification No.2/2019-Central Tax (Rate) dated 7.3.2019, not eligible to collect tax on supplies'. 6. The registered person opting to pay central tax at the rate of three percent under this notification shall be liable to pay central tax at the rate of three percent on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of section 9 or under section 11 of said Act. 7. The registered person opting to pay central tax at the rate of three percent under this notification shall be liable to pay central tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of section 9 of said Act at the applicable rates. [2-I]8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.[2-I w.e.f. 1.4.2019] **Explanation**.-For the purposes of this notification, the expression "first supplies of goods or services or both" shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.

ANNEXURE		
sl No	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)

1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
[3-I]2A	2202 10 10	Aerated water[3-I] w.e.f. 1.10.2019
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay central tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. **Explanation**.– For the purpose of this notification,-

(i) "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

[2-I](iii) the Central Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, mutatis mutandis, apply to a person paying tax under this notification.[2-I] w.e.f. 1.4.2019

4. This notification shall come into force on the 1st day of April, 2019.

5.29 Procedure for registration, return and payment of tax etc., for notified Reg. Persons as provided u/s.148 of CGST Act: Construction Services

S No.	IGST	CGST	SGST
1	6/2019-IT (Rate) dt 29.3.2019	6/2019-CT (Rate) dt 29.3.2019 [1.4.2019]	(6/2019) FD48CSL 2017 dt 29.3.2019
2	3/2021-IT (Rate) dt 2.6.2021: Subs.	3/2021-CT (Rate) dt 2.6.2021 [2.6.2021]	(3/2021) FD55CSL 2021 dt 2.6.2021

*** ***

6/2019-IT (Rate), dt 29.3.2019: G.S.R.259(E). In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely:-

6/2019-CT (Rate), dt 29.3.2019: G.S.R.253(E). In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely:-

(i) a promoter who receives development rights or Floor Space index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of a project against consideration payable or paid by him, wholly or partly, in the form of construction service of commercial or residential apartments in the project or in any other form including in cash;

(ii) a promoter, who receives long term lease of land on or after 1st April, 2019 for construction of residential apartments in a project against consideration payable or paid by him, in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name),

as the registered persons ~~in whose case the liability to~~ [2-S], who shall[2-S] pay integrated tax on,-

(a) the consideration paid by him in the form of construction service of commercial or residential apartments in the project, for supply of development rights or FSI (including additional FSI);

(b) the monetary consideration paid by him, for supply of development rights or FSI (including additional FSI) relatable to construction of residential apartments in project;

(c) the upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid by him for long term lease of land relatable to construction of residential apartments in the project; and

(d) the supply of construction service by him against consideration in the form of development rights or FSI (including additional FSI),-

~~shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.~~

[2-S]in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls.[2-S]

2. **Explanation**:- For the purpose of this notification,-

(i) The term **"apartment"** shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(ii) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(iii) the term **"project"** shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(iv) the term **"Real Estate Project (REP)"** shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(v) the term **"Residential Real Estate Project (RREP)"** shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(vi) the term **"floor space index (FSI)"** shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.

(vii) Tax on services covered by sub-para (i) and (ii) of paragraph 1 above is required to be paid under reverse charge basis in accordance with notification No.10/2017-Integrated Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R.685(E), dated the 28th June, 2017, as amended.

3. This notification shall come into force with effect from the 1st day of April, 2019.

Author Note

Sec.148 of CGST Act.- *The Government may, on the recommendations of the Council, and subject to such conditions and safeguards as may be prescribed, notify certain classes of registered persons, and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons.*

5.30 Notified certain Goods & Services to be taxed under RCM for real estate sector

S No	IGST	CGST	SGST
1	7/2019-IT (Rate) dt 29.3.2019	7/2019-CT (Rate) dt 29.3.2019 [1.4.2019]	(7/2019) FD48CSL 2017 dt 29.3.2019
2	23/2019-IT (Rate) dt 30.9.2019:Subs.	24/2019-CT (Rate) dt 30.9.2019 [1.10.2019]	(24/2019) FD48CSL 2017 dt 30.9.2019

*** ***

7/2019-IT (Rate), dt 29.3.2019: G.S.R.260(E). In exercise of the powers conferred by sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:-

7/2019-CT (Rate), dt 29.3.2019: G.S.R.254(E). In exercise of the powers conferred by sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:-

Table				
sl No	Category of supply of goods and services	Recipient of goods and services	IGST (Rate) N. No/dt	Period From
(1)	(2)	(3)	[4]	[5]
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)]	Promoter.	7/2019 29.3.2019	1.4.2019

	which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No.8/2017-Integrated Tax (Rate), dated 28th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial No.(3), published in Gazette of India vide G.S.R.683(E), dated 28th June, 2017, as amended.			
2	~~Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No.8/2017-Integrated Tax (Rate), dated 28th June, 2017, at items (i), (ia), (ib), (ic) and(id) against serial No.(3), published in Gazette of India vide G.S.R.No.683(E), dated 28th June, 2017, as amended.~~ 2-S Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).2-S	Promoter.	7/2019 29.3.2019 2-S 23/2019 30.9.2019	1.4.2019 1.10.2019 2-S
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, in notification No.8/2017-Integrated Tax (Rate), dated 28th June, 2017, published in Gazette of India vide G.S.R.No.683, dated 28th June, 2017, as amended.	Promoter.	7/2019 29.3.2019	1.4.2019

Explanation.- For the purpose of this notification,-

(i) the term "**promoter**" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(ii) "project" shall mean a Real Estate Project (**REP**) or a Residential Real Estate Project (RREP);

(iii) the term "Real Estate Project (**REP**)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(iv) "Residential Real Estate Project (**RREP**)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(v) "floor space index (**FSI**)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.

1. This notification shall come into force with effect from the 1st of April, 2019.

5.31 To provide tax free supply of Goods to an outgoing international tourist, beyond immigration counter, as a class of person, who shall be entitled to claim refund

IGST	CGST	SGST
10/2019-IT (Rate) dt 29.6.2019	11/2019-CT (Rate) dt 29.6.2019 [1.7.2019]	(11/2019) FD48CSL 2017 dt 3.7.2019

*** ***

10/2019-IT (Rate), dt 29.6.2019: G.S.R...(E). In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of

applicable integrated tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Central Goods and Services Tax Rules, 2017.

11/2019-CT (Rate), dt 29.6.2019: G.S.R...(E). In exercise of the powers conferred by section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable central tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Central Goods and Services Tax Rules, 2017.

Explanation.- For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall come into force with effect from the 1st day of July, 2019.

Author Note

Rule-95A. *Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.–*

(1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in FORM GST RFD-10B on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

(4) The refund of tax paid by the said retail outlet shall be available if-

(a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;

(b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;

(c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and

(d) such other restrictions or conditions, as may be specified, are satisfied.

The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

Explanation.- *For the purposes of this rule, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.*

5.32 IGST exemption on any supply of Goods beyond the immigration counter to an outgoing international tourist

IGST	CGST	SGST
11/2019-IT (Rate) dt;29.6.2019 [1.7.2019]	Not Applicable	Not Applicable

*** ***

G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, and on the recommendations of the Council, hereby exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Services Tax Act, 2017.

Explanation.- For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. The notification shall come into force with effect from the 1st day of July, 2019.

5.33 Tax exemption on supply of all the Goods supplied for specified projects under FAO of UN

IGST	CGST	SGST
18/2019-IT (Rate) dt 30.9.2019	19/2019-IT (Rate) dt 30.9.2019 [1.10.2019]	(19/2019) FD48CSL 2017 dt 30.9.2019

*** ***

18/2019-IT (Rate), dt 30.9.2019: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below in the Annexure, from whole of the Integrated tax leviable thereon under section 5 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Ministry of Agriculture and Farmers Welfare certifies, namely:-

19/2019-CT (Rate), dt 30.9.2019: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below in the Annexure, from whole of the Central Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Ministry of Agriculture and Farmers Welfare certifies, namely:-

(i) the quantity and description of the goods; and

(ii) that the said goods are intended for the purpose of use in execution of said projects.

ANNEXURE

(1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,

(2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.

2. This notification shall come into force on the 1st day of October, 2019.

5.34 Grant of alcoholic liquor license neither a supply of Goods nor a supply of Service

IGST	CGST	SGST
24/2019-IT (Rate) dt 30.9.2019	25/2019-CT (Rate) dt 30.9.2019 [30.9.2019]	(25/2019) FD48CSL 2017 dt 30.9.2019

*** ***

24/2019-IT (Rate), dt 30.9.2019: G.S.R...(E). In exercise of the powers conferred by clause (i) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

25/2019-CT (Rate), dt 30.9.2019: G.S.R...(E). In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called."

Explanation: This notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March, 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.

5.35 To provide concessional rate GST on COVID-19 relief supplies till 30.9.2021

IGST	CGST	SGST
5/2021-IT (Rate) dt 14.6.2021	5/2021-CT (Rate)	(5/2021) FD55CSL 2021

Corrig. dt 15.6.2021: Read-as	dt 14.6.2021 [14.6.2021] Corrig. dt 15.6.2021: Read-as	dt 15.6.2021 Corrig. dt 16.6.2021: Read-as

*** ***

5/2021-IT (Rate), dt 14.6.2021: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the integrated tax leviable thereon under section 5 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

5/2021-CT (Rate), dt 14.6.2021: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, subheading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the central tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

TABLE			
S No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
1	2804	Medical Grade Oxygen	5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesvir	5%
5	30	Heparin (anti-coagulant)	5%
6	3002 or 3822	Covid-19 testing kits	5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D- Dimer, CRP (C-Reactive Protein), LDH (Lactate De- Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	5%
8	~~3804 94~~ 2-C3808 942-C	Hand Sanitizer	5%
9	6506 99 00	Helmets for use with non-invasive ventilation	5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	5%
11	9018 19 or 9804	Pulse Oximeter	5%
12	9018	High flow nasal canula device	5%
13	9019 20 or 9804	Oxygen Concentrator/generator	5%
14	9018 or 9019	Ventilators	5%
15	9019	BiPAP Machine	5%
16	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	5%
17	9025	Temperature check equipment	5%
18	8702 or 8703	Ambulances	12%

2. This notification shall remain in force up to and inclusive of the 30th September, 2021.

5.36 Provide concessional rate GST on COVID-19 relief medicines till 31.12.2021

IGST	CGST	SGST
12/2021-IT (Rate) dt 30.9.2021	12/2021-CT (Rate) dt 30.9.2021 [1.10.2021]	(12/2021) FD55CSL 2021 dt 30.9.2021

12/2021-IT (Rate), dt 30.9.2021: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff

Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the integrated tax leviable thereon under section 5 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

12/2021-CT (Rate), dt 30.9.2021: G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the central tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table			
S No.	Chap, Head, Sub-head or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	5%
4	30	Heparin (anti-coagulant)	5%
5	30	Itolizumab	5%
6	30	Posaconazole	5%
7	30	Infliximab	5%
8	30	Bamlanivimab & Etesevimab	5%
9	30	Casirivimab & Imdevimab	5%
10	30	2-Deoxy-D-Glucose	5%
11	30	Favipiravir	5%

2. This notification shall come into force from the 1st day of October, 2021 and remain in force up to and inclusive of the 31st December, 2021.

5.37 Provide concessional total GST @ 6% on supply of bricks, condition is no availment of ITC

S No.	IGST	CGST	SGST
1	2/2022-IT (Rate) dt 31.3.2022	2/2022-CT (Rate) dt 31.3.2022 [1.4.2022]	(2/2022) FD20CSL 2022 dt 31.3.2022
2	10/2022-IT (Rate) dt 13.7.2022: Subs.	10/2022-CT (Rate) dt 13.7.2022 [18.7.2022]	(10/2022) FD20CSL 2022 dt 15.7.2022

2/2022-IT (Rate) dt 31.3.2022: G.S.R.239(E). In exercise of the powers conferred by sub-section (1) of section 6 and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby exempts the inter-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the integrated tax leviable thereon under section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:

2/2022-CT (Rate) dt 31.3.2022: G.S.R.237(E). In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby exempts the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the central tax leviable thereon under section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017) as is in

excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:

S. No	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	~~Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks~~ [2-S](Fly ash bricks; Fly ash aggregates; Fly ash blocks)[2-S]	6%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	6%	1
3.	6904 10 00	Building bricks	6%	1
4.	6905 10 00	Earthen or roofing tiles	6%	1

Explanation. –

(i) For the purposes of this notification, "Tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Annexure	
Condition No.	Condition
1	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and (b) 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 and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder.

2. This notification shall come into force on the 1st day of April, 2022.

5.38 Will continue...

XXXXX

SPACE FOR NOTES

PART-B

6. IGST NON-RATE NOTIFICATIONS

6.1 Chronological List of all the IGST Non-Rate Notifications		
sl No.	IT N. No/dt	Brief Contents
1	1/2017-IT dt 19.6.2017	w.e.f. 22.6.2017 enforced certain provisions of the IGST Act, 2017
2	2/2017-IT dt 19.6.2017	Authority to grant registration in the case of OIDAR Services providers
3	3/2017-IT dt 28.6.2017	Appointed date for commencement of certain provisions w.e.f. 1.7.2017
4	4/2017-IT dt 28.6.2017	**IGST Rules: See Section-1 of this book**
5	5/2017-IT dt 28.6.2017	Specified the number of digits of HSN codes required on tax invoice
6	6/2017-IT dt 28.6.2017	Rate of interest under IGST Act
7	7/2017-IT dt 14.9.2017	Job-worker engaged in making i/s supplies of Services to a Registered Person: Exempt from registration
8	8/2017-IT dt 14.9.2017	Persons making i/s taxable supply of "Handicraft Goods" as the category of persons: Exempt from registration: Superseded by N.No.3/2018
9	9/2017-IT dt 13.10.2017	Amended N.No.8/2017
10	10/2017-IT dt 13.10.2017	I/s supplies of taxable Services-category of person-exempt from registration
11	11/2017-IT dt 13.10.2017	Cross empowering of the officers for grant of refund
12	12/2017-IT dt 15.11.2017	Deemed Amended N.No.4/2017 w.e.f. 1.7.2017
13	1/2018-IT dt 23.1.2018	Amended N.No.11/2017
14	2/2018-IT dt 20.9.2018	GST-TCS total @ 1% by ECO on i/s taxable supplies made through it by other suppliers
15	3/2018-IT dt 22.10.2018	Superseded N.No.8/2017: Persons making i/s taxable supply of "Handicraft Goods"-exempt from registration
16	4/2018-IT dt 31.12.2018	Amended N.No.4/2017 w.e.f. 1.1.2019
17	1/2019-IT dt 29.1.2019	Brought into force the IGST (Amendment) Act, 2018 (32 of 2018) w.e.f. 1.2.2019
18	2/2019-IT dt 29.1.2019	Amended N.No.7/2017
19	3/2019-IT dt 29.1.2019	Amended N.No.10/2017
20	4/2019-IT dt 30.9.2019	Notified the place of supply of R&D Services supplied, for the uniform application of rules
21	1/2020-IT dt 1.1.2020	Brought into force the Amended Provisions by Finance (No.2) Act, 2019 w.e.f. 1.1.2020

6.1 Chronological List of all the IGST Non-Rate Notifications		
sl No.	IT N. No/dt	Brief Contents
22	2/2020-IT dt 26.3.2020	Amended N.No.4/2019 w.e.f. 1.2.2020
23	3/2020-IT dt 8.4.2020	Amended N.No.6/2017: reduced rate of interest for the tax periods Feb-20, Mar-20 and Apr-20
24	4/2020-IT dt 24.6.2020	Brought into force the Amended Provisions by the Finance Act, 2020 (12 of 2020)
25	5/2020-IT dt 24.6.2020	Amended N.No.6/2017: reduced rate of interest for the tax periods Feb-2020 to July-2020
26	6/2020-IT dt 15.10.2020	Amended N.No.5/2017 w.e.f. 1.4.2021
27	1/2021-IT dt 1.5.2021	Amended N.No.6/2017: provide relief by lowering of interest rate for the month of March 2021 and April, 2021
28	2/2021-IT dt 1.6.2021	Amended N.No.6/2017: provide relief by lowering of interest rate for the months March, 2021 to May, 2021
29	3/2021-IT dt 2.6.2021	Amended N.No.4/2019: to change the place of supply for B2B-MRO services in case of Shipping industry, to the location of the recipient.
	Will continue...	

6.2 w.e.f. 22.6.2017 enforced certain provisions of the IGST Act, 2017

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.1/2017-Integrated Tax, New Delhi, the 19th June, 2017

G.S.R...(E). In exercise of the powers conferred by sub-section (3) of section 1 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 14, 20 and 22 of the said Act shall come into force.

6.3 Authority to grant registration in case of OIDAR Services providers

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.2/2017-Integrated Tax, New Delhi, the 19th June, 2017

G.S.R...(E). In exercise of the powers conferred by sub-section (2) of section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act), read with sub-rule (2) of rule 14 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby notifies the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

Explanation.- For the purposes of this notification,-

(a) "Online information and database access or retrieval services" has the same meaning as assigned to it in sub-section (17) of section 2 of the said Act;

(b) "Non-taxable online recipient" has the same meaning as assigned to it in sub-section (16) of section 2 of the said Act.

2. This notification shall come into force on the 22nd day of June, 2017.

6.4 IGST Rules: See Section-1 of this book

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.4/2017-Integrated Tax, New Delhi, the 28th June, 2017

6.5 Specified the number of digits of HSN codes required on tax invoice

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.5/2017-Integrated Tax, New Delhi, the 28th June, 2017

Same as CGST

6.6 Rate of interest under IGST Act

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.6/2017-Integrated Tax, New Delhi, the 28th June, 2017

See sl. No.7.7 under CGST non-rate notifications for rate of interest.

6.7 Job-worker engaged in making I/s supplies of Services to a Registered Person: Exempt from registration

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.7/2017-Integrated Tax, New Delhi, the 14th September, 2017

Amendment Notifications:-
1. N.No.2/2019-IT dt 29.1.2019: Substitute w.e.f. 1.2.2019

G.S.R...(E). In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "said Act"), the Central Government, on the recommendations of the Council, hereby specifies the job workers engaged in making inter-State supply of services to a registered person as the category of persons exempted from obtaining registration under the said Act:

Provided that nothing contained in this notification shall apply to a job-worker–

(a) who is liable to be registered under sub-section (1) of section 22 or who opts to take registration voluntarily under sub-section (3) of section 25 of the said Act; or

(b) who is involved in making supply of services in relation to the goods mentioned against serial number ~~151~~ [1S]5[1S] in the Annexure to rule 138 of the Central Goods and Services Tax Rules, 2017.

Author Note

Goode mentioned in CGST Rule 138: Annexure S.No.5.- Jewellery, goldsmiths 'and silversmiths 'wares and other articles (Chapter 71)

6.8 Persons making i/s taxable supply of "Handicraft Goods" as the category of persons: Exempt from registration: **Superseded** by N.No.3/2018

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.8/2017-Integrated Tax, New Delhi, the 14th September, 2017

Please see below sl.No.6.12 for N.No.3/2018

6.9 i/s supplies of taxable Services-category of person-exempt from registration

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.10/2017-Integrated Tax, New Delhi, the 13th October, 2017

Amendment Notifications:-
1. N.No.3/2019-IT dt 29.1.2019: Substitute w.e.f. 1.2.2019

G.S.R...(E). In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby specifies the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all CGST basis, not exceeding an amount of twenty lakh rupees in a financial year as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all CGST basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in ~~sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir~~ [1-S]the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section.[1-S]

6.10 Cross empowering of the officers for grant of refund

Government of India, Ministry of Finance, (Department of Revenue), CBEC
Notification No.11/2017-Integrated Tax, New Delhi, the 13th October, 2017

Amendment Notifications:-

1. N.No.1/2018-IT dt 23.1.2018: Substitute

G.S.R...(E). In exercise of the powers conferred by section 4 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act"), on the recommendations of the Council, the Central Government hereby specifies that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Acts") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 20 of the CGST Act, read with section 54 or section 55 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, ~~except rule 96~~ [1-S]except sub rules (1) to (8) and sub rule (10) of Rule 96[1-S.] of the Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

6.11 GST-TCS total @ 1% by ECO on i/s taxable supplies made through it by other suppliers

Government of India, Ministry of Finance, (Department of Revenue), CBIC
Notification No.2/2018-Integrated Tax, New Delhi, the 20th September, 2018

G.S.R...(E). In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. Of the net value of inter-State taxable supplies made through it by other suppliers where consideration with respect to such supplies is to be collected by the said operator.

6.12 Superseded N.No.8/2017: Persons making i/s taxable supply of "Handicraft Goods"-exempt from registration

Government of India, Ministry of Finance, (Department of Revenue), CBIC
Notification No.3/2018-Integrated Tax, New Delhi, the 22nd October, 2018

Amendment Notifications:-

1. N.No.8/2017-IT dt14.9.2017: Superseded by N.No.3/2018
2. N.No.9/2017-IT dt 13.10.2017: Substitute, insertion in N.No.8/2017

G.S.R...(E). In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereinafter referred to as the "said Act", the Central Government, on the recommendations of the Council, and in supersession of the notification of the Government of CGST in the Ministry of Finance, Department of Revenue No.8/2017-Integrated Tax, dated the 14th September, 2017, published in the Gazette of CGST, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R.1156(E), dated the 14th September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the following categories of persons (hereinafter referred to as 'such persons') who shall be exempted from obtaining registration under the said Act:

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the "Explanation" in notification No.21/2018-Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of CGST, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.695(E), dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification; or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

(1)	(2)	(3)	(4)	(5)
Table				
S No	Products	HSN Code	IT N.No/dt	From

(1)	(2)	(3)	(4)	(5)
1	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203	3/2018 22.10.2018	22.10.2018
2	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416	3/2018 22.10.2018	22.10.2018
3	Carved wood products (including table and kitchenware)	4419	3/2018 22.10.2018	22.10.2018
4	Carved wood products	4420	3/2018 22.10.2018	22.10.2018
5	Wood turning and lacquer ware	4421	3/2018 22.10.2018	22.10.2018
6	Bamboo products [decorative and utility items]	46	3/2018 22.10.2018	22.10.2018
7	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602	3/2018 22.10.2018	22.10.2018
8	Paper mache articles	4823	3/2018 22.10.2018	22.10.2018
2-S9	Textile (handloom products)	including 50, 58, 61, 62, 63 2-S.	9/2017 13.10.2017	13.10.2017
10	Textiles hand printing	50, 52, 54	3/2018 22.10.2018	22.10.2018
11	Zari thread	5605	3/2018 22.10.2018	22.10.2018
12	Carpet, rugs and durries	57	3/2018 22.10.2018	22.10.2018
13	Textiles hand embroidery	58	3/2018 22.10.2018	22.10.2018
14	Theatre costumes	61, 62, 63	3/2018 22.10.2018	22.10.2018
15	Coir products (including mats, mattresses)	5705, 9404	3/2018 22.10.2018	22.10.2018
16	Leather footwear	6403, 6405	3/2018 22.10.2018	22.10.2018
17	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802	3/2018 22.10.2018	22.10.2018
18	Stones inlay work	68	3/2018 22.10.2018	22.10.2018
19	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914	3/2018 22.10.2018	22.10.2018
20	Metal table and kitchen ware (copper, brass ware)	7418	3/2018 22.10.2018	22.10.2018
21	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306	3/2018 22.10.2018	22.10.2018
22	Metal bidriware	8306	3/2018 22.10.2018	22.10.2018
23	Musical instruments	92	3/2018 22.10.2018	22.10.2018
24	Horn and bone products	96	3/2018 22.10.2018	22.10.2018
25	Conch shell crafts	96	3/2018 22.10.2018	22.10.2018
26	Bamboo furniture, cane/Rattan furniture	94	3/2018 22.10.2018	22.10.2018
27	Dolls and toys	9503	3/2018 22.10.2018	22.10.2018

(1)	(2)	(3)	(4)	(5)
28	Folk paintings, madhubani, patchitra, Rajasthani miniature	97	3/2018 22.10.2018	22.10.2018
[2-I]29	Chain stitch	Any chapter	9/2017 13.10.2017	13.10.2017
30	Crewel, namda, gabba	Any chapter	9/2017 13.10.2017	13.10.2017
31	Wicker willow products	Any chapter	9/2017 13.10.2017	13.10.2017
32	Toran	Any chapter	9/2017 13.10.2017	13.10.2017
33	Articles made of shola	Any Chapter[2-I]	9/2017 13.10.2017	13.10.2017

Provided that the aggregate value of such supplies, to be computed on all CGST basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons making inter-State taxable supplies mentioned in the preceding paragraph shall be required to obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

6.13 Notified the place of supply of R&D, air craft & ships-MRO Services supplied, for the uniform application of rules

Government of India, Ministry of Finance, (Department of Revenue)

Notification No.4/2019-Integrated Tax, New Delhi, the 30th September, 2019 w.e.f. 1.10.2019

Amendment Notifications:-

1. N.No.2/2020-IT dt 26.3.2020: Inserted w.e.f. 1.4.2020
2. N.No.3/2021-IT dt 2.6.2021: Inserted w.e.f. 2.6.2021

G.S.R.748(E). In exercise of the powers conferred by sub-section (13) of section 13 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, on the recommendations of the Council, hereby notifies following description of services or circumstances as specified in Column (2) of the Table A, in which the place of supply shall be the place of effective use and enjoyment of a service as specified in the corresponding entry in Column (3), namely:-

Table A

S No	Description of services or circumstances	Place of Supply
(1)	(2)	(3)
1	Supply of research and development services related to pharmaceutical sector as specified in Column (2) and (3) from Sl. No.1 to 10 in the Table B by a person located in taxable territory to a person located in the non-taxable territory.	The place of supply of services shall be the location of the recipient of services subject to fulfilment of the following conditions:- (i) Supply of services from the taxable territory are provided as per a contract between the service provider located in taxable territory and service recipient located in non-taxable territory. (ii) Such supply of services fulfils all other conditions in the definition of export of services, except sub-clause (iii) provided at clause (6) of Section 2 of Integrated Goods and Services Tax Act, 2017 (13 of 2017).
[1-I]2	Supply of maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other	The place of supply of services shall be the location of the recipient of service.[1-I]

	aircraft components or parts supplied to a person for use in the course or furtherance of business.	
[2-I]3	Supply of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to a person for use in the course or furtherance of business	The place of supply of services shall be the location of the recipient of service.[2-I]

Table B

S No	Nature of Supply	General Description of Supply
(1)	(2)	(3)
1	Integrated discovery and development	This process involves discovery and development of molecules by pharmaceutical sector for medicinal use. The steps include designing of compound, evaluation of the drug metabolism, biological activity, manufacture of target compounds, stability study and long-term toxicology impact.
2	Integrated development	
3	Evaluation of the efficacy of new chemical/biological entities in animal models of disease	This is in vivo research (i.e. within the animal) and involves development of customized animal model diseases and administration of novel chemical in doses to animals to evaluate the gene and protein expression in response to disease. In nutshell, this process tries to discover if a novel chemical entity that can reduce or modify the severity of diseases. The novel chemical is supplied by the service recipient located in non-taxable territory.
4	Evaluation of biological activity of novel chemical/biological entities in in-vitro assays	This is in vitro research (i.e. outside the animal). An assay is first developed and then the novel chemical is supplied by the service recipient located in non-taxable territory and is evaluated in the assay under optimized conditions.
5	Drug metabolism and pharmacokinetics of new chemical entities	This process involves investigation whether a new compound synthesized by supplier can be developed as new drug to treat human diseases in respect of solubility, stability in body fluids, stability in liver tissue and its toxic effect on body tissues. Promising compounds are further evaluated in animal experiments using rat and mice.
6	Safety Assessment/Toxicology	Safety assessment involves evaluation of new chemical entities in laboratory research animal models to support filing of investigational new drug and new drug application. Toxicology team analyses the potential toxicity of a drug to enable fast and effective drug development.
7	Stability Studies	Stability studies are conducted to support formulation, development, safety and efficacy of a new drug. It is also done to ascertain the quality and shelf life of the drug in their intended packaging configuration.
8	Bio-equivalence and Bio-availability Studies	Bio-equivalence is a term in pharmacokinetics used to assess the expected in vivo biological equivalence of two proprietary preparations of a drug. If two products are said to be bioequivalent it means that they would be expected to be, for all intents and purposes, the same. Bio-availability is a measurement of the rate and extent to which a therapeutically active chemical is absorbed from a drug product into the systemic circulation and becomes available at the site of action.
9	Clinical trials	The drugs that are developed for human consumption would undergo human testing to confirm its utility and safety before being registered for marketing. The clinical trials help in collection of information related to drugs profile in human body such as absorption, distribution, metabolism, excretion and interaction. It allows choice of safe dosage.

Table B		
S No	Nature of Supply	General Description of Supply
10	Bio analytical studies	Bio analysis is a sub-discipline of analytical chemistry covering the quantitative measurement of drugs and their metabolites, and biological molecules in unnatural locations or concentrations and macromolecules, proteins, DNA, large molecule drugs and metabolites in biological systems

2. This notification shall come into force on the 1st day of October, 2019.

6.14 will continue...

XXXXX

PART-C

7. CGST NON-RATE NOTIFICATIONS

Returns & Rules related Notifications are just chronologically listed and Notifications which are contextual to all the times are selectively detailed

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
1	1/2017-CT dt 19-6-2017	w.e.f. 22.6.2017 enforced certain provisions of the CGST Act, 2017 (12 of 2017)
2	2/2017-CT dt 19-6-2017	Notified Officers of Central Tax u/s.3, read with sec.5 and vested the Territorial Jurisdiction under the CGST Act
3	3/2017-CT dt 19-6-2017	Notified CGST Rules, 2017 on registration and composition levy
4	4/2017-CT dt 19-6-2017	Notified the Common GST web Portal: Superseded by N.No.9/2018
5	5/2017-CT dt 19-6-2017	Registration exempts to persons only engaged in supplying taxable Goods or Services on which RCM is applicable
6	6/2017-CT dt 19-6-2017	For registration notified modes of verification like OTP or EVC under CGST Rules, 2017
7	7/2017-CT dt 27-6-2017	1st Amendment to the CGST Rules, 2017
8	8/2017-CT dt 27-6-2017	**1st Composition Levy Notification till 31.3.2019**: Superseded by N.No.14/2019 w.e.f. 1.4.2019
9	9/2017-CT dt 28-6-2017	Brought into force certain sections of the CGST Act, 2017
10	10/2017-CT dt 28-6-2017	2nd Amendment to the CGST Rules, 2017
11	11/2017-CT dt 28-6-2017	Amended N.No.6/2017
12	12/2017-CT dt 28-6-2017	Notified the number of digits of HSN code to be put on tax invoice
13	13/2017-CT dt 28-6-2017	**Rate of interest** prescribed under CGST Act, 2017
14	14/2017-CT dt 1-7-2017	Assigning jurisdiction and power to officers of various directorates
15	15/2017-CT dt 1-7-2017	3rd Amendment to the CGST Rules, 2017
16	16/2017-CT dt 7-7-2017 Corrig. Dt 10.7.2017	Conditions and safeguards for furnishing a LUT in place of a bond for export without payment of IGST for specified exporters: suppressed by N.No.37/2017 dt 4.10.2017
17	17/2017-CT dt 27-7-2017	4th Amendment to the CGST Rules, 2017
18	18/2017-CT dt 8-8-2017	Extended time for filing FORM GSTR-1 for July-2017 & Aug-2017
19	19/2017-CT dt 8-8-2017	Extended time for filing GSTR-2 for July-2017 & Aug-2017
20	20/2017-CT dt 8-8-2017	Extended time for filing GSTR-3 for July-2017 & Aug-2017
21	21/2017-CT dt 8-8-2017	Notified the dates of filing GSTR-3B for months of July-2017 & Aug-2017
22	22/2017-CT dt 17-8-2017	5th Amendment to the CGST Rules, 2017
23	23/2017-CT dt 17-8-2017	Extended date for filing GSTR-3B for July-2017
24	24/2017-CT dt 21-8-2017	Further extended time to file GSTR-3B for July-2017
25	25/2017-CT dt 28-8-2017	Extended date for filing GSTR-5A for July-2017
26	26/2017-CT dt 28-8-2017	Extended date for filing GSTR-6 for July-2017 & Aug-2017
27	27/2017-CT dt 30-8-2017	6th Amendment to the CGST Rules, 2017
28	28/2017-CT dt 1-9-2017	Waived-off late fee for late filing of GSTR-3B for July-2017
29	29/2017-CT dt 5-9-2017	Extended date for filing Returns GSTR-1, 2&3 for July-2017 & Aug-2017
30	30/2017-CT dt 11-9-2017	Extended date for filing GSTR-1, 2&3 for July-2017
31	31/2017-CT dt 11-9-2017	Extended date for filing GSTR-6 for July-2017
32	32/2017-CT dt 15-9-2017	Casual taxable Persons making taxable supply of handicraft Goods: Exempt from obtaining registration: Conditions apply (Superseded by N.No.56/2018)
33	33/2017-CT dt 15-9-2017	Notified Section 51 of the CGST Act, 2017 for TDS

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
34	34/2017-CT dt 15-9-2017	7th Amendment to the CGST Rules, 2017
35	35/2017-CT dt 15-9-2017	Extended dates for filing GSTR-3B from Aug-2017 to Dec-2017
36	36/2017-CT dt 29-9-2017	8th Amendment to the CGST Rules, 2017
37	37/2017-CT dt 4-10-2017	LUT facility extended to all RP's who supply Goods or Services for export without payment of IGST: In suppression of N.No.16/2017
38	38/2017-CT dt 13-10-2017	Handicraft Goods: Amended N.No.32/2017
39	39/2017-CT dt 13-10-2017	Cross-empowerment of State Tax officers for processing and grant of refund
40	40/2017-CT dt 13-10-2017	Time of supply: payment of tax by Reg. Person: TO < Rs1.5 Cr: Suppressed by N.No.66/2017
41	41/2017-CT dt 13-10-2017	Extended time for filing GSTR-4 for qtr. Ending Sept-2017
42	42/2017-CT dt 13-10-2017	Extended time for filing GSTR-5A for Jul, Aug & sept-2017
43	43/2017-CT dt 13-10-2017	Extended time for filing GSTR-6 from Jul-2017 to Sept-2017
44	44/2017-CT dt 13-10-2017	Extended time for filing GST ITC-01 from July-2017 to sept-2017
45	45/2017-CT dt 13-10-2017	9th Amendment to the CGST Rules, 2017
46	46/2017-CT dt 13-10-2017	Composition levy-T O limit enhanced to Rs.1 Cr: Amended N.No.8/2017
47	47/2017-CT dt 18-10-2017	10th Amendment to the CGST rules, 2017
48	48/2017-CT dt 18-10-2017	Notified certain supplies as deemed export u/s.147 of CGST Act
49	49/2017-CT dt 18-10-2017	Evidence required to be produced by the deemed export supplier for claiming refund
50	50/2017-CT dt 24-10-2017	Waived off late fee payable u/s 47 for delayed filing of GSTR-3B for Aug-2017 & Sep-2017
51	51/2017-CT dt 28-10-2017	11th Amendment to the CGST Rules, 2017
52	52/2017-CT dt 28-10-2017	Extended time for filing GST-ITC-01
53	53/2017-CT dt 28-10-2017	Extended time for filing GST-ITC-04 for qtr. Jul-Sep 2017
54	54/2017-CT dt 30-10-2017	Extend time to file GSTR-2 & GSTR-3 for July-2017
55	55/2017-CT dt 15-11-2017	12th Amendment to the CGST Rules, 2017
56	56/2017-CT dt 15-11-2017	Mandate to furnish of return in GSTR-3B till March-2018
57	57/2017-CT dt 15-11-2017	Prescribed quarterly return filing in GSTR-1 for T O up to Rs.1.5 Crore
58	58/2017-CT dt 15-11-2017	Extended time for filing GSTR-1 for TO > Rs.1.5 Cr from Jul-2017 to oct-2017 & from Nov-2017 to Mar-2018
59	59/2017-CT dt 15-11-2017	Extended time for filing GSTR-4 for qtr. Ending sept-2017 by amending N.No.41/2017
60	60/2017-CT dt 15-11-2017	Extended time for filing GSTR-5 for Jul-2017 to Oct-2017
61	61/2017-CT dt 15-11-2017	Extended time for filing GSTR-5A for Jul-2017 to Oct-2017
62	62/2017-CT dt 15-11-2017	Extended time for filing GSTR-6 for July-2017
63	63/2017-CT dt 15-11-2017	Extended time for filing ITC-04 for qtr. Jul-2017 to sep-2017 by amending N.No.53/2017
64	64/2017-CT dt 15-11-2017	Late fee for GSTR-3B from Oct-2017: Rs.25/day for taxable return & Rs.10/day for NIL return
65	65/2017-CT dt 15-11-2017	Person making supply of Services other than Services specified u/s.9(5) through ECO exempt from compulsory registration based on TO limits specified
66	66/2017-CT dt 15-11-2017	Exempted all TP's from payment of tax on advances received for supply of Goods: Time of supply: Superseded N.No.40/2017
67	67/2017-CT dt 21-12-2017	Extended time for filing GST ITC-01 from July-2017 to Nov-2017
68	68/2017-CT dt 21-12-2017	Extended time for filing GSTR-5 from July-2017 to Dec-2017
69	69/2017-CT dt 21-12-2017	Extended time for filing GSTR-5A from July-2017 to Dec-2017
70	70/2017-CT dt 21-12-2017	13th Amendment to the CGST Rules, 2017

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
71	71/2017-CT dt 29-12-2017	Extended time for filing qtr. GSTR-1 for TO up to Rs.1.5 Cr for Qtrs. Jul-2017 to Mar-2018
72	72/2017-CT dt 29-12-2017	Extended time to file GSTR-1 for TO > Rs.1.5 Cr by amending N.No.58/2017 from Jul-2017 to Mar-2018
73	73/2017-CT dt 29-12-2017	Late fee for GSTR-4 reduced to Rs.25/day for taxable & Rs.10/day for NIL return
74	74/2017-CT dt 29-12-2017	Notifies the date from which E-Way Bill Rules shall come into force w.e.f. 1.2.2018
75	75/2017-CT dt 29-12-2017	14th Amendment to the CGST Rules, 2017
76	1/2018-CT dt 1-1-2018	Composition Levy: Amended N.No.8/2017
77	2/2018-CT dt 20-1-2018	Extended time for filing GSTR-3B for Dec-2017
78	3/2018-CT dt 23-1-2018	1st Amendment 2018, to the CGST Rules, 2017
79	4/2018-CT dt 23-1-2018	Late fee for GSTR-1 reduced to Rs.25/day for taxable & Rs.10/day for NIL return
80	5/2018-CT dt 23-1-2018	Late fee for GSTR-5 reduced to Rs.25/day for taxable & Rs.10/day for NIL return
81	6/2018-CT dt 23-1-2018	GSTR-5A return LF: Rs.25/day for taxable & Rs.10/day for NIL return: Rescinded by N.No.13/2018
82	7/2018-CT dt 23-1-2018	Late return fee for GSTR-6 reduced to Rs.25/day
83	8/2018-CT dt 23-1-2018	Extended time for filing GSTR-6 from July-2017 to Feb-2018
84	9/2018-CT dt 23-1-2018	Notified distinct web portals for distinct purpose under CGST: In suppression of N.No.4/2017
85	10/2018-CT dt 23-1-2018	Cross-empowerment of State Tax officers for refund purposes: Amended N.No.39/2017
86	11/2018-CT dt 2-2-2018	Postponed the coming into force date of the e-way bill rules
87	12/2018-CT dt 7-3-2018	2nd Amendment 2018, to the CGST Rules, 2017
88	13/2018-CT dt 7-3-2018	GSTR-5A late filing fee: Rescinded N.No.6/2018
89	14/2018-CT dt 23-3-2018	3rd Amendment 2018, to the CGST Rules, 2017
90	15/2018-CT dt 23-3-2018	Notifies the date from which E-Way Bill Rules shall come into force: w.e.f. 1.4.2018
91	16/2018-CT dt 23-3-2018	Extended dates for filing GSTR-3B for the months of April-2018 to June-2018
92	17/2018-CT dt 28-3-2018	Extended date for qtr. GSTR-1 for TO < Rs.1.5 Crore for Apr-2018 to June-2018
93	18/2018-CT dt 28-3-2018	Extended dates for GSTR-1 for TO > Rs.1.5 Crore for Apr-18, May-2018 & June-2018
94	19/2018-CT dt 28-3-2018	Extended date for filing the return in GSTR-6 for July-2017 to April-2018
95	20/2018-CT dt 28-3-2018	Notified specialized agencies to claim refund
96	21/2018-CT dt 18-4-2018	4th Amendment 2018, to the CGST Rules, 2017
97	22/2018-CT dt 14-5-2018	Waved-off late fee for GSTR-3B for Oct-2017 to April-2018
98	23/2018-CT dt 18-5-2018	Extended due date for filing GSTR-3B for April-2018
99	24/2018-CT dt 28-5-2018	NACIN, the authority for conducting examination for CGST Practitioners
100	25/2018-CT dt 31-5-2018	Extended due date for GSTR-6 for July-2017 to June-2018
101	26/2018-CT dt 13-6-2018	5th Amendment 2018, to the CGST Rules, 2017
102	27/2018-CT dt 13-6-2018	Certain Goods to be disposed-off after its seizure by the proper officer
103	28/2018-CT dt 19-6-2018	6th Amendment 2018, to the CGST Rules, 2017
104	29/2018-CT dt 6-7-2018	7th Amendment 2018, to the CGST Rules, 2017
105	30/2018-CT dt 30-7-2018	Extended date for filing GSTR-6 for July-2017 to Aug-2018
106	31/2018-CT dt 6-8-2018	Special procedure for migration of TP's
107	32/2018-CT dt 10-8-2018	Extended dates for GSTR-1 for TO > Rs. 1.5 Cr for July-2018 to March-2019

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
108	33/2018-CT dt 10-8-2018	Extended dates for qtr. GSTR-1 for TO < Rs.1.5 Cr for July-2018 to Mar-2019
109	34/2018-CT dt 10-8-2018	Extended dates for filing GSTR-3B for July-2018 to Mar-2019
110	35/2018-CT dt 21-8-2018	Extended date for filing GSTR-3B for July-2018
111	36/2018-CT dt 24-8-2018	Extended date to file GSTR-3B for July-2018 & Aug-2018 before 10.10.2018 for KL, PY, KA-Coorg dist.
112	37/2018-CT dt 24-8-2018	Extended date to file GSTR-1 for TO > 1.5 Cr for Jul-2018 & Aug-2018 for KL, PY, KA-Kodagu
113	38/2018-CT dt 24-8-2018	Extended dates to file GSTR-1 for TO < 1.5 Cr for qtr. Jul-2018 to Sept-2018 for KL, PY, KA-Kodagu
114	39/2018-CT dt 4-9-2018	8th Amendment 2018, to the CGST Rules, 2017
115	40/2018-CT dt 4-9-2018	Extended date for filing GST ITC-04 for July-2017 to June-2018
116	41/2018-CT dt 4-9-2018	Waive-off late fee paid for specified TP's for GSTR-3B, GSTR-4 & GSTR-6: Conditions apply
117	42/2018-CT dt 4-9-2018	Extended date for filing ITC-01 for specified classes of TP's: Conditions apply
118	43/2018-CT dt 10-9-2018	Extended date for filing GSTR-1 for TO up to Rs 1.5 Cr for qtr. July-2017 to Mar-2019
119	44/2018-CT dt 10-9-2018	Extended date for filing GSTR-1 for TO > Rs 1.5 Cr for July-2017 to Mar-2019
120	45/2018-CT dt 10-9-2018	Extended dt to file GSTR-3B for newly migrated TP's for July-2017 to Nov-2018
121	46/2018-CT dt 10-9-2018	Extended dt to file GSTR-3B for newly migrated TP's for July-2017 to Nov-2018
122	47/2018-CT dt 10-9-2018	Extended date for filing GSTR-3B for newly migrated: Jul-2017 to Nov-2018: Amended N.No.34/2018
123	48/2018-CT dt 10-9-2018	9th Amendment 2018, to the CGST Rules, 2017
124	49/2018-CT dt 13-9-2018	10th Amendment 2018, to the CGST Rules, 2017
125	50/2018-CT dt 13-9-2018	Notified Sec.51 provisions for TDS w.e.f. 1.10.2018
126	51/2018-CT dt 13-9-2018	Brought into force TCS provisions of the Sec.52 w.e.f. 1.10.2018
127	52/2018-CT dt 20-9-2018	Notified GST-TCS total @ 1% to be collected by every ECO for intra-State taxable supplies
128	53/2018-CT dt 9-10-2018	11th Amendment 2018, to the CGST Rules, 2017
129	54/2018-CT dt 9-10-2018	12th Amendment 2018, to the CGST Rules, 2017
130	55/2018-CT dt 21-10-2018	Extended date for filing GSTR-3B for Sept-2018
131	56/2018-CT dt 23-10-2018	Category of casual person supplying "Handicraft Goods" exempt from registration: Superseded N.No.32/2017
132	57/2018-CT dt 23-10-2018	Post audit authorities under MoD exempt from TDS provisions: Amended N.No.50/2018
133	58/2018-CT dt 26-10-2018	Given time to whose RC's has been cancelled on or before the 30.9.2018 to file final return GSTR-10
134	59/2018-CT dt 26-10-2018	Extended date for filing GST ITC-04 for July-2017 to Sept-2018
135	60/2018-CT dt 26-10-2018	13th Amendment 2018, to the CGST Rules, 2017
136	61/2018-CT dt 5-11-2018	Amended No.50/2018: Supply from PSU to PSU exempt from TDS provisions
137	62/2018-CT dt 28-11-2018	Extended date for filing GSTR-3B for sep-2018 & Oct-2018 for the TP's for some dist.
138	63/2018-CT dt 29-11-2018	Extended date for filing GSTR-1 for TO > Rs 1.5 Cr for TP's for some dist.
139	64/2018-CT dt 29-11-2018	Extended dt for filing GSTR-1 for TO < Rs 1.5 Cr for the qtr. From July-2018 to Sept-2018 for some dist.
140	65/2018-CT dt 29-11-2018	Extended dt to file GSTR-4 for the qtr. July to Sept-2018 for TP's in Srikakulam dis of AP
141	66/2018-CT dt 29-11-2018	Extended date for filing GSTR-7 for Oct-2018 to Dec-2018

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
142	67/2018-CT dt 31-12-2018	Extended time period specified in No.31/2018 for availing special procedure for completing migration
143	68/2018-CT dt 31-12-2018	Extended time for filing GSTR-3B for the newly migrated TP's
144	69/2018-CT dt 31-12-2018	Extended date for filing GSTR-3B for the newly migrated TP's
145	70/2018-CT dt 31-12-2018	Extended date for filing GSTR-3B for the newly migrated TP's
146	71/2018-CT dt 31-12-2018	Extended dt for GSTR-1 for July-2017 to Dec-2018 for newly migrated TP's
147	72/2018-CT dt 31-12-2018	Extended date to file GSTR-1 for the newly migrated TP's
148	73/2018-CT dt 31-12-2018	Amended N.No.50/2018: Supplies by Govt Dept. & PSU's to other Govt Dept. & vice-versa exempt from TDS
149	74/2018-CT dt 31-12-2018	14th Amendment 2018, to the CGST Rules, 2017
150	75/2018-CT dt 31-12-2018	Waive-off late fee on GSTR-1 for the period July-2017 to Sept-2018 in specified cases
151	76/2018-CT dt 31-12-2018	Waive-off late fee on GSTR-3B for July-2017 to Sept-2018: Conditions apply
152	77/2018-CT dt 31-12-2018	Waive-off late fees on GSTR-4 for July-2017 to Sept-2018 by amending N.No.73/2017
153	78/2018-CT dt 31-12-2018	Extended date for filing GSTR ITC-04 for July-2017 to Dec-2018
154	79/2018-CT dt 31-12-2018	Amended N.No.2/2017: jurisdiction of Central Tax Officers
155	1/2019-CT dt 15-1-2019	Deemed Export: Amended N.No.48/2017
156	2/2019-CT dt 29-1-2019	Brought into force certain sections of the CGST (Amendment) Act, 2018 (31 of 2018)
157	3/2019-CT dt 29-1-2019	1st Amendment 2019, to the CGST Rules w.e.f. 1.2.2019
158	4/2019-CT dt 29-1-2019	Amended N.No.2/2017 so as to define JDN of Joint Comr. (Appeals) w.e.f. 1.2.2019
159	5/2019-CT dt 29-1-2019	Amended N.No.8/2017: To align Composition Levy with Rules w.e.f. 1.2.2019
160	6/2019-CT dt 29-1-2019	E-commerce-specific services supply: Amended N.No.65/2017: TO < 20 Lakh-TDS-registration exempt
161	7/2019-CT dt 31-1-2019	Extended due date for filing GSTR-7 for Oct-2018 to Dec-2018
162	8/2019-CT dt 8-2-2019	Extended date for filing GSTR-7 for the month of Jan-2019
163	9/2019-CT dt 20-2-2019	Extended date for filing GSTR-3B for the month of Jan-2019
164	10/2019-CT dt 7-3-2019	Registration Exempted for any person engaged in exclusive supply of Goods and whose aggregate TO in the FY not exceed Rs.40 lakhs: Conditional
165	11/2019-CT dt 7-3-2019	Extended dates for filing GSTR-1 for TP's with T O up to Rs.1.5 Cr for April, May and June-2019
166	12/2019-CT dt 7-3-2019	Extended dates for filing GSTR-1 for TP's with T O > Rs.1.5 Cr for April, May & June-2019
167	13/2019-CT dt 7-3-2019	Extended dt to file GSTR-3B for April, May & June-2019
168	14/2019-CT dt 7-3-2019	**2nd Composition Notification w.e.f. 1.4.2019:** In suppression of N.No.8/2017
169	15/2019-CT dt 28-3-2019	Extend date for filing CGST ITC-04 for the period July-2017 to March-2019
170	16/2019-CT dt 29-3-2019	2nd Amendment 2019, to the CGST Rules, 2017
171	17/2019-CT dt 10-4-2019	Extend date for GSTR-1 for TP's having TO > Rs.1.50 Cr for March-2019
172	18/2019-CT dt 10-4-2019	Extend date for furnishing GSTR-7 for March-2019
173	19/2019-CT dt 22-4-2019	Extend date for furnishing GSTR-3B for March-2019
174	20/2019-CT dt 23-4-2019	3rd Amendment 2019, to the CGST Rules, 2017
175	21/2019-CT dt 23-4-2019	Procedure for quarterly tax payment and annual filing of return for TP's availing the benefit of N.No.2/2019-CT (R), dt 7.3.2019: Composition scheme with a total GST @ 6% having annual TO in preceding year up to Rs.50 lakhs
176	22/2019-CT dt 23-4-2019	Notified the provisions of Rule 138E of the CGST w.e.f. 21.6.2019: Restriction on E-Way bill

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
177	23/2019-CT dt 11-5-2019	Extended dt to file GSTR-1 for TP's having TO > 1.5 Cr for April-2019 for RP's in specified dist.
178	24/2019-CT dt 11-5-2019	Extend date for furnishing GSTR-3B for the month of April-2019 for some districts of Orissa
179	25/2019-CT dt 21-6-2019	Extend the date from which the facility of blocking and unblocking of E-Way bill
180	26/2019-CT dt 28-6-2019	Extend date of filing returns in GSTR-7 from oct-2018 to July-2019
181	27/2019-CT dt 28-6-2019	Extended date for filing GSTR-1 for RP's having T O up to Rs.1.5 Cr for July-2019 to Sep-2019
182	28/2019-CT dt 28-6-2019	Extended date for filing GSTR-1 for RP's having > Rs.1.5 Cr for July-2019 to Sep-2019
183	29/2019-CT dt 28-6-2019	Extended date for filing GSTR-3B for July-2019 to Sept-2019
184	30/2019-CT dt 28-6-2019	Provide exemption from furnishing of AR in GSTR-9/Reconciliation Statement in GSTR-9C for suppliers of Online Information Database Access and Retrieval Services: OIDAR
185	31/2019-CT dt 28-6-2019	4th Amendment 2019, to the CGST Rules, 2017
186	32/2019-CT dt 28-6-2019	Extend date for filing the declaration GST ITC-04 from July-2017 to June-2019
187	33/2019-CT dt 18-7-2019	5th Amendment 2019, to the CGST Rules, 2017
188	34/2019-CT dt 18-7-2019	Extend the last date for filing FORM GST CMP-08 for June-2019 qtr.
189	35/2019-CT dt 29-7-2019	Extended date for filing FORM GST CMP-08 for June-2019 qtr.
190	36/2019-CT dt 20-8-2019	Extend date from which blocking and unblocking of e-way bill facility takes place
191	37/2019-CT dt 21-8-2019	Extend date for filing FORM GSTR-3B for the month of July-2019
192	38/2019-CT dt 31-8-2019	Waived-off filing of ITC-04 for F.Y. 2017-18 and 2018-19
193	39/2019-CT dt 31-8-2019	Brought Section 103 of the Finance (No.2) Act, 2019 (23 of 2019) in to force w.e.f. 1.9.2019
194	40/2019-CT dt 31-8-2019	Extend date for filing GSTR-7 for certain dist. for July-2019
195	41/2019-CT dt 31-8-2019	waived late fees in certain cases for Jul-2019 for GSTR-1& 6: Conditional
196	42/2019-CT dt 24-9-2019	Brought rules 10, 11, 12 and 26 of the CGST Rules in to force w.e.f. 24.9.2019
197	43/2019-CT dt 30-9-2019	Amended N.No.14/2019 so as to exclude manufacturers of aerated waters from composition levy
198	44/2019-CT dt 9-10-2019	Extended date for filing GSTR-3B for Oct-2019 to Mar-2020
199	45/2019-CT dt 9-10-2019	Extended date for filing GSTR-1 for RP's for TO of up to 1.5 Cr for qtrs. Oct-2019 to Mar-2020
200	46/2019-CT dt 9-10-2019	Extended date for filing GSTR-1 for RP's having TO >1.5 Cr for Oct-2019 to Mar-2020
201	47/2019-CT dt 9-10-2019	Made filing of AR u/s.44(1) of CGST Act for F Y 2017-18 and 2018-19 optional for TP's whose aggregate TO < Rs 2 Cr and who have not filed the said return before the due date
202	48/2019-CT dt 9-10-2019	Amended N.No.41/2019: Waived late fees in certain cases
203	49/2019-CT dt 9-10-2019	6th Amendment 2019, to the CGST Rules, 2017
204	50/2019-CT dt 24-10-2019	Extend date for filing CMP-08 for qtr. July-Sept-2019 by 4 days
205	51/2019-CT dt 31-10-2019	Amended N.No.2/2017 to Notify JDN of Jammu Commissionerate over UT of J&K & UT of Ladakh
206	52/2019-CT dt 14-11-2019	Extend date for filing GSTR-1 for RP's in J&K having TO up to Rs.1.5 Cr for qtr. July-2019 to Sept-2019
207	53/2019-CT dt 14-11-2019	Extend date for filing GSTR-1 for RP's in J&K having TO > Rs.1.5 Cr for July-2019 to Sept-2019
208	54/2019-CT dt 14-11-2019	Extend date for filing GSTR-3B for RP's in J&K for July-2019 to Sept-2019
209	55/2019-CT dt 14-11-2019	Extend date for filing GSTR-7 for RP's in J&k for July-2019 to Sept-2019

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
210	56/2019-CT dt 14-11-2019	7th Amendment 2019, to the CGST Rules, 2017
211	57/2019-CT dt 26-11-2019	Extend date for filing GSTR-1 for RP's in J&K having TO > Rs.1.5 Cr for July-2019 to Sept-202019
212	58/2019-CT dt 26-11-2019	Extend date for filing GSTR-1 for RP's in J&K having TO > Rs.1.5 Cr for the month of Oct-2019
213	59/2019-CT dt 26-11-2019	Extend date for filing GSTR-7 for RP's in J&K for July-2019 to Oct-2019
214	60/2019-CT dt 26-11-2019	Extend date for filing GSTR-3B for RP's in J&K for July-2019 to Sept-2019
215	61/2019-CT dt 26-11-2019	Extend date for filing GSTR-3B for RP's in J&K for Oct-2019
216	62/2019-CT dt 26-11-2019	Transition plan for the erstwhile State of J&K w.e.f. 31.12.2019
217	63/2019-CT dt 12-12-2019	Extend date for filing GSTR-1 for RP's in J&K having TO > Rs.1.5 Cr for July-2019 to Sept-2019
218	64/2019-CT dt 12-12-2019	Extend date for filing GSTR-1 for RP's in J&K having TO > Rs.1.5 Cr for Oct-19
219	65/2019-CT dt 12-12-2019	Extend date for filing GSTR-7 for RP's in J&K for July-2019 to Oct-2019
220	66/2019-CT dt 12-12-2019	Extend date for filing GSTR-3B for RP's in J&K for July-2019 to Sep-2019
221	67/2019-CT dt 12-12-2019	Extend date for filing GSTR-3B for RP's in J&K for Oct-2019
222	68/2019-CT dt 13-12-2019	8th Amendment 2019, in the CGST Rules, 2017
223	69/2019-CT dt 13-12-2019	Notified the common portals for the purpose of e-invoice w.e.f. 1.1.2020
224	70/2019-CT dt 13-12-2019	The class of RP's required to issue e-invoice w.e.f. 1.4.2020: Suppressed by N.No.13/2020
225	71/2019-CT dt 13-12-2019	To give effect to the provisions of Rule 46 of the CGST w.e.f. 1.4.2020
226	72/2019-CT dt 13-12-2019	The class of RP's required to issue invoice having QR Code w.e.f. 1.4.2020: Suppressed by N.No.14/2020
227	73/2019-CT dt 23-12-2019	Extend date for filing of GSTR-3B for Nov-2019
228	74/2019-CT dt 26-12-2019	Waive off late fees for non-filing of GSTR-1 from July-2017 to Nov-2019
229	75/2019-CT dt 26-12-2019	9th Amendment 2019, to the CGST Rules, 2017
230	76/2019-CT dt 26-12-2019	Extend date for filing GSTR-1 for RP's in some States having TO > Rs.1.5 Cr for Nov-2019
231	77/2019-CT dt 26-12-2019	Extend date for filing GSTR-3B for RP's in Assam, Manipur, Meghalaya or Tripura for Nov-2019
232	78/2019-CT dt 26-12-2019	Extend date for filing GSTR-7 for RP's in Assam, Manipur or Tripura for Nov-19
233	1/2020-CT dt 1.1.2020	Brought into force certain provisions of the Finance (No.2) Act, 2019
234	2/2020-CT dt 1.1.2020	1st Amendment 2020 to CGST Rules, 2017
235	3/2020-CT dt 1.1.2020	Amended N.No.62/2019 to amend transition plan for the UT's of J&K and Ladakh
236	4/2020-CT dt 10.1.2020	Extend one-time amnesty scheme to file all GSTR-1 from July-2017 to Nov-19
237	5/2020-CT dt 13.1.2020	Appointed Revisional Authority under CGST Act, 2017
238	6/2020-CT dt 3.2.2020 Corrig. dt 4.2.2020	Extend staggered date for different states for filing of **AR for FY 2017-18 to 5th&7th of Feb-2020 (7th for KA)**
239	7/2020-CT dt 3.2.2020	Extend dates for filing of return in FORM GSTR-3B in a staggered manner for TO < & > 5 Crores i.e. 20th&22nd
240	8/2020-CT dt 2.3.2020	2nd Amendment 2020 to CGST Rules, 2017
241	9/2020-CT dt 16.3.2020	Exempted foreign airlines from furnishing reconciliation Statement in GSTR-9C
242	10/2020-CT dt 21.3.2020	Provide special procedure for taxpayers in Dadra and Nagar Haveli & Daman and Diu consequent to merger of the 2 UT's with respect to tax period and ITC balances
243	11/2020-CT dt 21.3.2020	Provide special procedures for corporate debtors undergoing the provisions of Insolvency & Bankruptcy Code (IBC) under the Corporate Insolvency Resolution Process (CIRP)

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
244	12/2020-CT dt 21.3.2020	Amended No.21/2019: Waived off the requirement for furnishing GSTR-1 for 2019-20 for TP's who could not opt for availing the option of special composition scheme under N.No.21/2019-CT (Rate)
245	13/2020-CT dt 21.3.2020	E-invoicing introduced for TO 100 Cr and above w.e.f. 1.10.2020: In suppression of N.No.70/2019
246	14/2020-CT dt 21.3.2020	QR-Code introduced w.e.f. 1.10.2020: In suppression of N.No.72/2019
247	15/2020-CT dt 23.3.2020	Extend date for filing of the AR for the financial year 2018-2019 till 30.6.2020
248	16/2020-CT dt 23.3.2020	3rd Amendment 2020 to CGST Rules, 2017
249	17/2020-CT dt 23.3.2020	Aadhar authentication shall not be applicable to certain class of persons (suppressed by N.No.3/2021)
250	18/2020-CT dt 23.3.2020	Aadhar authentication w.e.f. 1.4.2020 shall be needed to eligible for registration
251	19/2020-CT dt 23.3.2020	Aadhar authentication-shall undergo to eligible for registration by a Class of persons other than individuals
252	20/2020-CT dt 23.3.2020	Extend date for filing GSTR-7 for those TP's whose principal PB is in erstwhile State of J&K
253	21/2020-CT dt 23.3.2020	Extend date for filing GSTR-1 for RP's whose principal PB is in the erstwhile State of J&K
254	22/2020-CT dt 23.3.2020	Extend date for filing GSTR-1 for RP's whose principal PB is in the erstwhile State of J&K
255	23/2020-CT dt 23.3.2020	Extend date for filing GSTR-1 for RP's whose principal PB is in erstwhile State J&K
256	24/2020-CT dt 23.3.2020	Extend date for GSTR-1 for RP's whose principal PB is in erstwhile State of J&K
257	25/2020-CT dt 23.3.2020	Extend date for filing GSTR-3B for RP's whose principal PB is in erstwhile State of J&K
258	26/2020-CT dt 23.3.2020	Extend date for filing GSTR-3B for RP's whose principal PB is in erstwhile State of J&K
259	27/2020-CT dt 23.3.2020	Prescribe date for filing GSTR-1 for qtrs. April-2020 to Sept-2020 for RP's having TO up to Rs.1.5 Cr
260	28/2020-CT dt 23.3.2020	Extend date for filing GSTR-1 by such class of RP's having TO > Rs.1.5 Cr
261	29/2020-CT dt 23.3.2020	Extend date for GSTR-3B for April-20 to Sept-2020
262	30/2020-CT dt 3.4.2020	4th Amendment 2020 of CGST Rules, 2017: Allow opting Composition for FY 2020-21 till 30.6.2020
263	31/2020-CT dt 3.4.2020	Provided relief by inserting paragraph in N.No.13/2017 by lowering **interest rate** for tax periods Feb-2020 to April-2020
264	32/2020-CT dt 3.4.2020	Provided relief by conditional waiver of late fee for delay in filing GSTR-3B for Feb-2020 to April-2020
265	33/2020-CT dt 3.4.2020	Provide relief by conditional waiver of late fee for delay in filing GSTR-1 for Feb-2020 to April-2020
266	34/2020-CT dt 3.4.2020	Extend date of filing CMP-8 for the qtr. ending March-2020 and filing GSTR-4 for FY 2020-21
267	35/2020-CT dt 3.4.2020	Extend date of compliance which falls during the period between 20.3.2020 to 29.6.2020
268	36/2020-CT dt 3.4.2020	Extend date for filing GSTR-3B for the month of May-2020
269	37/2020-CT dt 28.4.2020	Given effect to the provisions of Rule 87(13) and PMT-09 of the CGST Rules
270	38/2020-CT dt 5.5.2020	5th Amendment 2020 of CGST Rules, 2017
271	39/2020-CT dt 5.5.2020	Amended N.No.11/2020: Corporate Insolvency Resolution Process (CIRP)
272	40/2020-CT dt 5.5.2020	E-way bill validity extended
273	41/2020-CT dt 5.5.2020	Extend date for filing Annual Return for FY 2018-19
274	42/2020-CT dt 5.5.2020	Extend date for filing GSTR-3B for Ladakh dealers

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
275	43/2020-CT dt 16.5.2020	Brought into force S.128 of Finance Act, 2020 in order to Brought amendment in S.140 of CGST Act
276	44/2020-CT dt 8.6.2020	Brought into force Rule 67A for furnishing a nil return in GSTR-3B by SMS
277	45/2020-CT dt 9.6.2020	Extend the date for transition of merger of erstwhile UT's of Daman and Diu & Dadar and Nagar Haveli
278	46/2020-CT dt 9.6.2020	Extend period to pass order under Section 54(7) of CGST Act
279	47/2020-CT dt 9.6.2020	E-way bill validity Extended
280	48/2020-CT dt 19.6.2020	6th Amendment 2020 of CGST Rules, 2017
281	49/2020-CT dt 24.6.2020	Brought into force the S.118, 125, 129 & 130 of Finance Act, 2020
282	50/2020-CT dt 24.6.2020 Corrig. dt 25.6.2020	7th Amendment 2020 of CGST Rules, 2017
283	51/2020-CT dt 24.6.2020	**Interest rate** lowered by substituting 1st paragraph in N.No.13/2017 for the tax periods Feb-2020 to July-2020
284	52/2020-CT dt 24.6.2020	Amnesty scheme for filing of GSTR-3B
285	53/2020-CT dt 24.6.2020 Corrig. dt 25.6.2020	Late fee waiver for delay filing of GSTR-1
286	54/2020-CT dt 24.6.2020	Extend date for filing GSTR-3B for up to T O Rs.5 Cr for the tax period Aug-20
287	55/2020-CT dt 27.6.2020	Amended N.No.35/2020: Extended date for compliance
288	56/2020-CT dt 27.6.2020	Amended N.No.46/2020: Extended time to pass order
289	57/2020-CT dt 30.6.2020	Amended N.No.76/2018: Conditional waiver of late fee
290	58/2020-CT dt 1.7.2020	8th Amendment 2020 of CGST Rules, 2017
291	59/2020-CT dt 13.7.2020	Extended date for filing GSTR-4 for FY 2018-19
292	60/2020-CT dt 30.7.2020	9th Amendment 2020 of CGST Rules, 2017
293	61/2020-CT dt 30.7.2020	E-invoice: Amended N.No.13/2020
294	62/2020-CT dt 20.8.2020	10th Amendment 2020 of CGST Rules, 2017
295	63/2020-CT dt 25.8.2020	Brought in to force-Amend section 50 of the CGST Act w.e.f. 1.9.2020
296	64/2020-CT dt 31.8.2020	Extended date for filing GSTR-4 by amending 21/2019
297	65/2020-CT dt 1.9.2020	Amended N.No.35/2020: Extended date for compliance
298	66/2020-CT dt 21.9.2020	Amended N.No.35/2020: Extended date for compliance
299	67/2020-CT dt 21.9.2020	Waived/reduced for late filing of GSTR-4 for FY 2017-18: Conditional, by amending N.No.73/2017
300	68/2020-CT dt 21.9.2020	Waived/reduced for late filing of GSTR-10: Conditional
301	69/2020-CT dt 30.9.2020	AR filing date extended for 2018-19 till 31.10.2020: Amended N.No.41/2020
302	70/2020-CT dt 30.9.2020	E-invoice: Amended N.No.13/2020
303	71/2020-CT dt 30.9.2020	QR-code: Amended N.No.14/2020
304	72/2020-CT dt 30.9.2020	11th Amendment 2020 of CGST Rules, 2017
305	73/2020-CT dt 1.10.2020	E-invoice issuance special procedure from.1.10.2020 to 31.10.2020
306	74/2020-CT dt 15.10.2020	Due dates for FORM GSTR-1 for the qtrs. Oct-20 to Dec-20 & Jan-2021 to Mar-2021 for ATO <1.5 Cr
307	75/2020-CT dt 15.10.2020	Due dates for filing GSTR-1 for ATO >1.5 Cr for each of the months from Oct-2020 to Mar-2021
308	76/2020-CT dt 15.10.2020	Due dates to file GSTR-3B for Oct-2020 to Mar-2021
309	77/2020-CT dt 15.10.2020	Filing of AR for F.Y. 2019-20 optional for ATO < Rs.2 Cr
310	78/2020-CT dt 15.10.2020	Number of HSN digits required on tax invoices; substituted table by amending N.No.12/2017
311	79/2020-CT dt 15.10.2020	12th Amendment 2020 of CGST Rules, 2017
312	80/2020-CT dt 28.10.2020	Extend date for filing **AR for FY 2018-19 till 31.12.2020** by amending N.No.41/2020

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
313	81/2020-CT dt 10.11.2020	Brought in to force the Amended Section 39 of the CGST Act w.e.f. 10.11.2020
314	82/2020-CT dt 10.11.2020	13th Amendment 2020 of CGST Rules, 2017
315	83/2020-CT dt 10.11.2020	Extended due date for filing GSTR-1 in suppression of N.No.74/2020 and N.No.75/2020
316	84/2020-CT dt 10.11.2020	Notified class of persons u/s.39 of CGST Act to file qtr. Returns and pay tax monthly from Jan-2020
317	85/2020-CT dt 10.11.2020	Procedure for making deposit of 35% of GST due for qtr. Return filers w.e.f. 1.1.2021
318	86/2020-CT dt 10.11.2020	Rescinded N.No.76/2020
319	87/2020-CT dt 10.11.2020	Extend date for filing ITC-04 for July-2020 to Sept-2020
320	88/2020-CT dt 10.11.2020	E-invoicing for TO exceeding Rs.100 Cr w.e.f. 1.1.2021: Amended N.No.13/2020
321	89/2020-CT dt 29.11.2020	QR-Code; penalty u/s.125 waved for non-compliance to N.No.14/2020 if comply w.e.f. 1.4.2021
322	90/2020-CT dt 1.12.2020	Number of HSN digits required on tax invoices; amended N.No.12/2017
323	91/2020-CT dt 14.12.2020	Extend dates for compliances in respect of anti-profiteering measures under GST till 31.3.2021 by amending N.No.35/2020. The effective date of N.No.91/2020 is from 1.12.2020
324	92/2020-CT dt 22.12.2020	Brought in to force certain provisions of Finance Act, 2020 (12 of 2020) w.e.f. 1.1.2021
325	93/2020-CT dt 22.12.2020	waived late fee for FORM GSTR-4 filing in UT of Ladakh for FY 2019-20 by amending N.No.73/2017
326	94/2020-CT dt 22.12.2020	14th Amendment 2020 of CGST Rules, 2017
327	95/2020-CT dt 30.12.2020	Extend time to file annual return u/s.44 of CGST Act for the FY 2019-20 till 28.2.2021
328	01/2021-CT dt 1.1.2021	1st Amendment 2021 of CGST Rules, 2017
329	02/2021-CT dt 12.1.2021	By amending N.No.2/2017, notified the Jurisdiction of Central Tax Officers
330	03/2021-CT dt 23.2.2021	In suppression of 17/2020:- Aadhar authentication shall not be applicable to certain class of persons to whom provisions of sub-sec (6B) or sub-sec (6C) of section 25 of CGST Act will not apply
331	04/2021-CT dt 28.2.2021	Extend date for filing **AR for FY 2019-20 till 31.3.2021** by amending N.No.95/2020
332	05/2021-CT dt 8.3.2021	E-invoicing introduced for TO 50 Cr and above w.e.f. 1.4.2021: by amending N.No.13/2020
333	06/2021-CT dt 30.3.2021	QR-Code; amended N.No.89/2020; Penalty waved for non-compliance to N.No.14/2020 if comply w.e.f. 1.7.2021
334	07/2021-CT dt 27.4.2021	2nd Amendment 2021 of CGST Rules, 2017
335	08/2021-CT dt 1.5.2021	Provide relief by lowering of **interest rate** for the periods March-2021 & April-2021 by inserting further conditions
336	09/2021-CT dt 1.5.2021	Amended N. No.76/2018-in order to provide waiver of late fees: Conditions apply
337	10/2021-CT dt 1.5.2021	Extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.5.2021
338	11/2021-CT dt 1.5.2021	Extend the due date for furnishing of FORM ITC-04 for the period Jan-March-2021 till 31.5.2021
339	12/2021-CT dt 1.5.2021	Extend the due date of furnishing GSTR-1 for April-2021
340	13/2021-CT dt 1.5.2021	3rd Amendment 2021 of CGST Rules, 2017
341	14/2021-CT dt 1.5.2021	Extend specified compliances falling between 15.4.2021 to 30.5.2021 till 31.5.2021 (u/s.168A of CGST Act)
342	15/2021-CT dt 18.5.2021	4th Amendment 2021 of CGST Rules, 2017

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
343	16/2021-CT dt 1.6.2021	Appoint 1.6.2021 as the day from which the provisions of section 112 of Finance Act, 2021, shall come into force
344	17/2021-CT dt 1.6.2021	Extend the due date for FORM GSTR-1 for May, 2021 by 15 days
345	18/2021-CT dt 1.6.2021	Provide relief by lowering of **interest rate** for tax periods March-2021 to May-2021 (amendment-substitute)
346	19/2021-CT dt 1.6.2021	Rationalized late fee for delay filing of GSTR-3B and to provide conditional waiver of late fee from July-2017 to April-2021
347	20/2021-CT dt 1.6.2021	Rationalized late fee for delay in furnishing of the statement of outward supplies in GSTR-1
348	21/2021-CT dt 1.6.2021	Rationalized late fee for delay in filing of return in GSTR-4
349	22/2021-CT dt 1.6.2021	Rationalize late fee for delay in filing of return in GSTR-7
350	23/2021-CT dt 1.6.2021	E-invoicing excluded for Govt departments and local authorities: Amended N. No.13/2020
351	24/2021-CT dt 1.6.2021	Amended N. No.14/2021 in order to extend due dates further, till 30.6.2021
352	25/2021-CT dt 1.6.2021	Extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.7.2021
353	26/2021-CT dt 1.6.2021	Extend the due date for furnishing of FORM ITC-04 for QE March-2021 to 30.6.2021
354	27/2021-CT dt 1.6.2021	5th Amendment 2021 of CGST Rules, 2017
355	28/2021-CT dt 1.6.2021	QR Code non-compliance as per provisions of N. No.14/2020: penalty waved
356	29/2021-CT dt 30.7.2021	Notified section 110 and 111 of the Finance Act, 2021 w.e.f. 1.8.2021
357	30/2021-CT dt 30.7.2021	6th Amendment 2021 of CGST Rules, 2017
358	31/2021-CT dt 30.7.2021	Exempt taxpayers having **AATO up to Rs. 2 crores** from the requirement of furnishing **AR for FY 2020-21**
359	32/2021-CT dt 29.8.2021	7th Amendment 2021 of CGST Rules, 2017
360	33/2021-CT dt 29.8.2021	Extend FORM GSTR-3B late fee Amnesty Scheme from 31.8.2021 up to 30.11.2021
361	34/2021-CT dt 29.8.2021	Extended timelines for filing of application for revocation of cancellation of registration to 30.9.2021, where due date for filing such application falls between 1.3.2020 to 31.8.2021, in cases where registration has been cancelled under clause (b) or clause (c) of section 29(2) of the CGST Act
362	35/2021-CT dt 24.9.2021	8th Amendment 2021 of CGST Rules, 2017
363	36/2021-CT dt 24.9.2021	Amended N. No.3/2021 dated 23.2.2021 (Aadhar authentication exemption-reg.)
364	37/2021-CT dt 1.12.2021	9th Amendment 2021 of CGST Rules, 2017
365	38/2021-CT dt 21.12.2021	To bring in Aadhaar authentication for registered person i.e. Rule 10B as per CGST (Eighth Amendment) Rules, 2021 into force w.e.f.1.1.2022
366	39/2021-CT dt 21.12.2021	Notified 1.1.2022 as the date on which provisions of section 108, 109 and 113 to 122 of the Finance Act, 2021 shall come into force
367	40/2021-CT dt 29.12.2021	10th Amendment 2021 of CGST Rules, 2017 AND **extended date for filing AR for FY 2020-21 till 28.2.2022**
368	01/2022-CT dt 24.2.2022	E-invoicing for TO exceeding Rs.20 Cr w.e.f. 1.4.2022: Amended N.No.13/2020
369	02/2022-CT dt 11.3.2022	By amending N.No.2/2017, appointed Common Adjudicating authority for adjudicating the show cause notices issued by DGGI under GST
370	03/2022-CT dt 31.3.2022	Amended N.No.10/2019-CT to provide special composition scheme for Brick Kilns
371	04/2022-CT dt 31.3.2022	Amended N.No.14/2019-CT to implement special composition scheme for Brick Kilns
372	05/2022-CT dt 17.5.2022	Seeks to extend the due date of filing GSTR-3B for the month of April-2022 till 24.5.2022
373	06/2022-CT dt 17.5.2022	Extended the due date of payment of tax, in GST PMT-06, for the month of April-2022 by QRMP TP till 27.5.2022
374	07/2022-CT dt 26.5.2022	Waive off late fee u/s.47 for the period from 1.5.2022 till 30.6.2022 for delay in filing FORM GSTR-4 for FY 2021-22

7.1 Chronological List of all the CGST Non-Rate Notifications		
S No	CT Notification No/date	Brief Contents
375	08/2022-CT dt 7.6.2022	Provide waiver of interest for specified electronic commerce operators (ECO's) for specified tax periods
376	09/2022-CT dt 5.7.2022	Notified the S.110(c) and S.111 of the Finance Act, 2022
377	10/2022-CT dt 5.7.2022	Exempted taxpayers having AATO upto Rs.2 crores from the requirement of furnishing **AR for FY 2021-22**
378	11/2022-CT dt 5.7.2022	Extended due date of furnishing FORM GST CMP-08 for the qtr. ending June, 2022 till 31.7.2022
379	12/2022-CT dt 5.7.2022	Extended the waiver of late fee for delay in filing GSTR-4 for FY 2021-22
380	13/2022-CT dt 5.7.2022	Extended due date u/s.73(10) for FY 2017-18 till 30.9.2023 & for other specified compliances in exercise of powers u/s.168A of CGST Act
381	14/2022-CT dt 5.7.2022	1st Amendment 2022 of CGST Rules, 2017
382	15/2022-CT dt 13.7.2022	Amended N.No.10/2019-CT
383	16/2022-CT dt 13.7.2022	Amended N.No.14/2019-CT
	Will continue...	

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7.2 w.e.f. 22.6.2017 enforced certain provisions of the CGST Act, 2017 (12 of 2017)

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.1/2017-Central Tax, New Delhi, the 19th June, 2017

G.S.R...(E): In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

7.3 Registration exempt to persons only engaged in supplying taxable Goods or Services on which RCM is applicable

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.5/2017-Central Tax, New Delhi, the 19th June, 2017

G.S.R...(E): In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22nd day of June, 2017

Author Note

CGST s.9(3). Levy and collection.- *The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.*

7.4 Notified modes of verification like EVC etc., under CGST Rules, 2017

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.6/2017-Central Tax, New Delhi, the 19th June, 2017

Amendment Notifications:
1. N.No.11/2017-CT dt 28.6.2017 w.r.e.f. 22.6.2017: Substitute

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G.S.R.608(E): In exercise of the powers conferred by sub-rule (1) of rule 26 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Central Board of Excise and Customs hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

(i) Aadhaar based Electronic Verification Code (EVC);

~~(ii) Bank account based One Time Password (OTP)~~:

[1-S](ii) Electronic verification code generated through net banking login on the common portal;

(iii) Electronic verification code generated on the common portal:[1-S]

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall come into force on the 22nd day of June, 2017.

7.5 1st Composition Levy Notification: Superseded by N.No.14/2019 w.e.f. 1.4.2019

Government of India, Ministry of Finance, Department of Revenue,
Notification No.8/2017-Central Tax, New Delhi, the 27th June, 2017

Amendment Notifications:

1. N.No.46/2017-CT dt 13.10.2017 w.e.f. 13.10.2017: Substitute, TO limit enhanced
2. N.No.1/2018-CT dt 1.1.2018 w.e.f. 1.1.2018: Substitute, tax rate reduced
3. N.No.5/2019-CT dt 29.1.2019 **w.e.f. 1.2 2019**: In the said notification, for the portion beginning with the words "an amount calculated at the rate of" and ending with the words "half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers", the words and figures, **"an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:"** shall be **substituted**.
   [Author Notes.- Aligned rate of Composition tax with rule 7]
4. N.No.14/2019-CT dt 7.3.2019 w.e.f. 1.4.2019: Superseded N.No.8/2017

*** ***

G.S.R.647(E): In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed ~~seventy five lakh rupees~~ [1-S]one crore rupees[1-S], may opt to pay, in lieu of the central tax payable by him, [1](an amount calculated at the rate of,-

~~(i) one per cent.~~ [2-S]Half per cent.[2-S] of the turnover in State in case of a manufacturer,

(ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and

~~(iii) half per cent. of the turnover~~ [2-S]half per cent. of the turnover of taxable supplies of goods[2-S] in State in case of other suppliers:)[1]

[3-S]an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:[3-S]

Provided that the aggregate turnover in the preceding financial year shall be ~~fifty lakh rupees~~ [1-S]seventy-five lakh rupees[1-S] in the case of an eligible registered person, registered under section 25 of the said Act, in any following States, namely:-

(i) Arunachal Pradesh,
(ii) Assam,
(iii) Manipur,
(iv) Meghalaya,
(v) Mizoram
(vi) Nagaland,
(vii) Sikkim,
(viii) Tripura,
(ix) Himachal Pradesh:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

TABLE		
S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation.-

1. In this table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
2. The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Author Note

CGST Schedule II paragraph 6 clause (b) *supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.*

CGST Rule 7. *Rate of tax of the composition levy.-The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-*

S No.	*Category of registered persons*	*Rate of tax*
(1)	*(2)*	*(3)*
1.	*Manufacturers, other than manufacturers of such goods as may be notified by the Government*	*half per cent. of the turnover in the State or Union territory*
2.	*Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II*	*two and a half per cent. of the turnover in the State or Union territory*
3.	*Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter*	*half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory*

7.6 Notified the number of digits of HSN code to be put on tax invoice

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.12/2017-Central Tax, New Delhi, the 28th June, 2017

Amendment Notifications:
1. N.No.12/2017-CT dt 28.6.2017 w.e.f. 1.7.2017: Master Notification TABLE up to 31.3.2021
2. N.No.78/2020-CT dt 15.10.2020 w.e.f. 1.4.2021: Substituted the TABLE
3. N.No.90/2020-CT dt 1.12.2020 w.e.f. 1.12.2020: Proviso inserted

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G.S.R.660(E): In pursuance of the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs, on the recommendations of the Council, hereby notifies that a registered person having annual turnover in the preceding financial year as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by him under the said rules.

~~Table~~		
~~S No.~~	~~Annual Turnover in the preceding Financial Year~~	~~Number of Digits of HSN Code~~
~~(1)~~	~~(2)~~	~~(3)~~
~~1.~~	~~Up to rupees one crore fifty lakhs~~	~~Nil~~
~~2.~~	~~more than rupees one crore fifty lakhs and up to rupees five crores~~	~~2~~
~~3.~~	~~more than rupees five crores~~	~~4~~

2. This notification shall come into force from the 1st day of July, 2017.

[2-S]**Table**		
S No.	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonized System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1.	Up to rupees five crores	4

2.	More than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.[2-S]

[3-I]**Provided further** that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules–

S. No. (1)	Chemical Name (2)	HSN Code (3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	3824 91 00
2	Dimethyl propylphosphonate	2931 32 00
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	2931 36 00
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	2931 37 00
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	2931 35 00
6	Dimethyl methylphosphonate	2931 31 00
7	Diethyl ethylphosphonate	2931 33 00
8	Methylphosphonic acid with (aminoiminomethyl) urea (1:1)	2931 38 00
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	2931 34 00
10	2,2-Diphenyl-2-hydroxyacetic acid	2918 17 00
11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	2921 14 00
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	2921 12 00
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	2921 13 00
14	2-(N,N-Diisopropylamino)ethanol	2922 18 00
15	2-(N,N-Diethylamino)ethanethiol	2930 60 00
16	Bis(2-hydroxyethyl)sulfide	2930 70 00
17	2-(N,N-Dimethylamino)ethanethiol	2930 90 92
18	Product from the reaction of Methylphosphonic acid and l,3,5-Triazine-2,4,6-triamine	As applicable
19	3-Quinuclidinol	2933 39 30
20	R-(-)-3-Quinuclidinol	2933 39 30
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide	2931 39 00
22	Propylphosphonic dichloride	2931 39 00
23	Methylphosphonic dichloride	2931 39 00
24	Diphenyl methylphosphonate	2931 39 00
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	2931 39 00
26	Methylphosphonic acid	2931 39 00
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	3824 99 00
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	3824 99 00
30	Bis (polyoxyethylene) methylphosphonate	3907 20 90
31	Poly(1,3-phenylene methyl phosphonate)	3911 90 90
32	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	3824 99 00
33	Carbonyl dichloride	2812 11 00
34	Cyanogen chloride	2853 10 00
35	Hydrogen cyanide	2811 12 00

S. No. (1)	Chemical Name (2)	HSN Code (3)
36	Trichloronitromethane	2904 91 00
37	Phosphorus oxychloride	2812 12 00
38	Phosphorus trichloride	2812 13 00
39	Phosphorus pentachloride	2812 14 00
40	Trimethyl phosphite	2920 23 00
41	Triethyl phosphite	2920 24 00
42	Dimethyl phosphite	2920 21 00
43	Diethyl phosphite	2920 22 00
44	Sulfur monochloride	2812 15 00
45	Sulfur dichloride	2812 16 00
46	Thionyl chloride	2812 17 00
47	Ethyldiethanolamine	2922 17 20
48	Methyldiethanolamine	2922 17 10
49	Triethanolamine	2922 15 00)[3-I]

7.7 Rate of interest prescribed under CGST Act, 2017

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.13/2017-Central Tax, New Delhi, the 28th June, 2017

Amendment Notifications:

1. N.No.31/2020-CT dt 3.4.2020: Inserted Proviso by lowering interest for the periods Feb-2020 to Apri-2020 (COVID-19): Conditional: Refer website
2. N.No.51/2020-CT dt 24.6.2020: Substituted the Proviso by lowering interest rates for the periods Feb-2020 to July-2020 (COVID-19): Refer website
3. N.No.8/2021-CT dt 1.5.2021: Provide relief by lowering of interest rate for the month of March 2021 & April, 2021 (COVID-19): Refer website
4. N.No.18/2021-CT dt 1.6.2021: Provide relief by lowering of interest rate for tax periods March, 2021 to May, 2021 (COVID-19): Refer website
5. The Finance Act, 2022 (6 of 2022) dt 30.3.2022: S.116 substituted figures 24 in column (3) with figures 18 w.r.e.f. 1.7.2017

*** ***

G.S.R.661(E): In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby fixes the rate of interest per annum, for the purposes of the sections as specified in column (2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table.

Table			**Author Notes**
S No.	Section	CGST Rate of interest in %	
(1)	(2)	(3)	
1.	Sub-section (1) of section 50	18	Interest on delayed payment of tax
2.	sub-section (3) of section 50	~~24~~ [5S]18[5S]	Interest on excess claim of ITC & excess reduction in output tax liability
3.	sub-section (12) of section 54	6	Interest on refund withheld u/s.54(11)
4.	section 56	6	Interest on refund delayed beyond 60 days
5.	proviso to section 56	9	Interest on claim of refund which has attained finality and the same is not-refunded within 60 days from an refund order passed

2. This notification shall come into force from the 1st day of July, 2017.

7.8 Casual taxable Persons making taxable supply of Handicraft Goods: Exempt from obtaining registration: Conditions apply **(Superseded by N.No.56/2018)**

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.32/2017-Central Tax, New Delhi, the 15th November, 2017

Amendment Notifications:
1. N.No.38/2017-CT dt 13.10.2017 w.e.f. 13.10.2017: Substitute, insert
2. N.No.56/2018-CT dt 23.10.2018 w.e.f. 23.10.2018: Superseded N.No.32/2017: **See N.No.56/2018**

7.9 LUT facility extended to all RP's who supply Goods or Services for export without payment of Integrated Tax: In suppression of N.No.16/2017

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.37/2017-Central Tax, New Delhi, the 4th October, 2017

G.S.R...(E): In exercise of the powers conferred by section 54 of the Central Goods and Services Tax Act, 2017, and section 20 of the Integrated Goods and Services Tax Act, 2017, sub-rule (5) of rule 96A of the Central Goods and Services Tax Rules, 2017, and in supersession of notification No.16/2017-Central Tax, dated the 7th July, 2017, published in she Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R.848(E), dated the 7th July, 2017 except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax–

(i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;

(ii) the Letter of Undertaking shall be furnished on the letter head of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD-11 referred to in sub-rule (1) of rule 96A of the Central Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorized by such working partner or Board of Directors of such company or proprietor;

(iii) where the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of Central Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) or clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.

2. The provisions of this notification shall mutatis mutandis apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

7.10 Cross-empowerment of State Tax officers for processing and grant of refund

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.39/2017-Central Tax, New Delhi, the 13th October, 2017

Amendment Notifications:
1. N.No.10/2018-CT dt 23.1.2018 w.e.f 23.1.2018: Substitute

*** ***

G.S.R.1253(E): In exercise of the powers conferred by sub-section (1) of section 6 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act"), on the recommendations of the Council, the Central Government hereby specifies that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Acts") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the CGST Act read with the rules made thereunder ~~except rule 96~~ [1-S]except sub-rules (1) to (8) and sub-rule (10) of rule 96[1-S] of the

Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

7.11 Notified certain supplies as deemed export u/s.147 of CGST Act, 2017

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.48/2017-Central Tax, New Delhi, the 18th October, 2017

Amendment Notifications:

1. N.No.1/2019-CT dt 15.1.2019 w.e.f. 15.1.2019: Insert, omit

*** ***

G.S.R.1305(E): In exercise of the powers conferred by section 147 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table	
S No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation [1-I]**Provided that** goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply, **Provided further** that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.[1-I]
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No.50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.

Explanation-For the purposes of this notification,–

1. **"Advance Authorisation"** means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs [1-O]~~on pre-import basis~~[1-O] for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. **"Export Oriented Unit"** means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

7.12 Evidences required to be produced by the supplier of deemed export supplies for claiming refund

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.49/2017-Central Tax, New Delhi, the 18th October, 2017

G.S.R...(E): In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Central Goods and Services Tax Rules, 2017 read with notification No.48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.1305(E), dated the 18th October, 2017, the Central Government hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table	
S No.	Evidence
(1)	(2)

1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

7.13 Prescribed quarterly return filing in GSTR-1 for TO up to Rs.1.5 Crore

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.57/2017-Central Tax, New Delhi, the 15th November, 2017

G.S.R.1413(E): In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

1. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table		
S No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July-September, 2017	31st December, 2017
2	October-December, 2017	15th February, 2018
3	January-March, 2018	30th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

7.14 Late fee for GSTR-3B from Oct-2017 onwards to Rs.25/day for taxable & Rs.10/day for NIL return

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.64/2017-Central Tax, New Delhi, the 15th November, 2017

Amendment Notifications:
1. N.No.19/2021-CT dt 01.06.2021: Rationalised late fee from June-2021 onwards

*** ***

G.S.R.1420.(E): In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[6-I]**Provided also** that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons

mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, namely: -

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees[6-I]

Author Note

CGST Sec 47. Levy of late fee.- *(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*

7.15 Person making supply of Services other than Services specified u/s.9(5) through ECO exempt from compulsory registration based on TO limits specified

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.65/2017-Central Tax, New Delhi, the 15th November, 2017

Amendment Notifications:
1. N.No.6/2019-CT dt 29.1.2019 w.e.f. 1.2.2019: Substitute

*** ***

G.S.R.1421(E): In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in ~~sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir~~ [1-S]the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section[1-S].

Author Note

CGST s.22(1) 1st proviso: ***Provided that*** *where such person makes taxable supplies of goods or services or both from any of the* ***special category States****, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.*

CGST s.22 Explanation clause (iii): the expression ***"special category States"*** *shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution* ***(****except the State of Jammu and Kashmir****) (****and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand****).***

7.16 Exempted all TP's from payment of tax on advances received for supply of Goods: Time of supply: Superseded N.No.40/2017

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.66/2017-Central Tax, New Delhi, the 15th November, 2017

G.S.R...(E): In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) and in supersessions of notification No.40/2017-CT, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1254(E), dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as

the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

Author Note

CGST s.12(2)(a).- the date of issue of invoice by the supplier or the last date on which he is required, under section 31, to issue the invoice with respect to the supply;

7.17 Late fee for GSTR-4 reduced to Rs.25/day for taxable & Rs.10/day for NIL return

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.73/2017-Central Tax, New Delhi, the 29th December, 2017

Amendment Notifications:
1. N.No.21/2021-CT dt 1.6.2021: Rationalised late fee by inserting proviso from FY 2021-22 onwards

*** ***

G.S.R.1600(E): In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the return in FORM GSTR-4 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of central tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[2-I]**Provided also** that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in FORM GSTR-4 by the due date, shall stand waived -

(i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;
(ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).[2-I]

Author Note

CGST Sec 47. Levy of late fee.- *(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*

7.18 Late fee for GSTR-1 reduced to Rs.25/day for taxable & Rs.10/day for NIL return

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.4/2018-Central Tax, New Delhi, the 23rd January, 2018

Amendment Notifications:
1. N.No.20/2021-CT dt 1.6.2021: Rationalised late fee by inserting proviso from june-2021 onwards

*** ***

G.S.R.53(E): In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in FORM GSTR-1 by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[6-I]**Provided also** that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in

excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in FORM GSTR-1 by the due date, namely: -

S No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees[6-I]

Author Note

CGST Sec 47. Levy of late fee.- *(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*

7.19 Late fee for GSTR-5 reduced to Rs.25/day for taxable & Rs.10/day for NIL return

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.5/2018-Central Tax, New Delhi, the 23rd January, 2018

G.S.R...(E): In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-5 by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Author Note

CGST Sec 47. Levy of late fee.- *(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*

7.20 Late return fee for GSTR-6 reduced to Rs.25/day

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.7/2018-Central Tax, New Delhi, the 23rd January, 2018

G.S.R...(E): In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-6 by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues.

Author Note

CGST Sec 47. Levy of late fee.- *(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*

7.21 Notified distinct web-portals for distinct purpose under GST: In suppression of N.No.4/2017

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.9/2018-Central Tax, New Delhi, the 23rd January, 2018

G.S.R...(E): In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No.4/2017-Central Tax dated 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.606(E), dated the 19th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

Explanation.–

(1) For the purposes of this notification, **"www.gst.gov.in"** means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013); and

(2) For the purposes of this notification, **"www.ewaybillgst.gov.in"** means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.

2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

7.22 Notified specialized agencies to claim refund

Government of India, Ministry of Finance, Department of Revenue, CBEC
Notification No.20/2018-Central Tax, New Delhi, the 28th March, 2018

G.S.R...(E): Whereas, as per section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

Whereas, the Central Government has laid down the conditions and restrictions for claiming of refund of taxes under section 55 of the said Act vide the Central Goods and Services Tax Rules, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No.3/2017-Central Tax, dated the 19th June, 2017, published vide No.G.S.R.610(E), dated the 19th June, 2017 and last amended vide notification No.14/2018-Central Tax, dated the 23rd March, 2018, published vide No.G.S.R.266(E), dated the 23rd March, 2018;

Whereas, as per sub-section (2) of section 54 of the said Act, the specified persons, as notified under section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

Whereas, the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by section 148 of the said Act, the Central Government, on the recommendations of the Council, hereby notifies the specified persons as the class of persons who shall make an application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

7.23 NACIN, the authority for conducting examination for GST Practitioners

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.24/2018-Central Tax, New Delhi, the 28th May, 2018

G.S.R...(E): In exercise of the powers conferred by section 48 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (3) of rule 83 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby notifies the National Academy of Customs, Indirect Taxes and Narcotics, Department of Revenue, Ministry of Finance, Government of India, as the authority to conduct the examination as per the said sub-rule.

7.24 Certain Goods to be disposed-off after its seizure by the proper officer

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.27/2018-Central Tax, New Delhi, the 13th June, 2018

G.S.R...(E): In exercise of the powers conferred by sub-section (8) of section 67 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government hereby notifies the goods or the class of goods (hereinafter referred to as the said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

Schedule

(1) Salt and hygroscopic substances
(2) Raw (wet and salted) hides and skins
(3) Newspapers and periodicals
(4) Menthol, Camphor, Saffron
(5) Re-fills for ball-point pens
(6) Lighter fuel, including lighters with gas, not having arrangement for refilling
(7) Cells, batteries and rechargeable batteries
(8) Petroleum Products
(9) Dangerous drugs and psychotropic substances
(10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
(11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
(12) Fireworks
(13) Red Sander
(14) Sandalwood
(15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
(16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
(17) Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

7.25 Notified Sec.51 for GST-TDS w.e.f. 1.10.2018: In suppression of N.No.33/2017

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.50/2018-Central Tax, New Delhi, the 13th September, 2018

Amendment Notifications:

1. N.No.57/2018-CT dt 23.10.2018 w.e.f. 1.10.2018: Insert
2. N.No.61/2018-CT dt 5.11.2018 w.e.f. 1.10.2018: Insert
3. N.No.73/2018-CT dt 31.12.2018 w.e.f. 31.12.2018: Insert

*** ***

G.S.R.868(E): In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in suppression of the notification of the Government of India in the Ministry of Finance, Department of Revenue No.33/2017-Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.1163(E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body,-
  (i) set up by an Act of Parliament or a State Legislature; or
  (ii) established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

[1-I]**Provided that** with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018.[1-I]

[2-I]**Provided further** that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.[2-I]

[3-I]**Provided also** that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.[3-I]

[1-I](ANNEXURE 'A'

CODE NUMBERS ALLOTTED TO THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS

S No.	Designation of Controller/Office	Code No.
1	Controller of Defence Accounts, Patna	00
2	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3	Pr. Controller of Defence Accounts (Officers), Pune	02
4	Controller of Defence Accounts, (Army), Meerut	03
5	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6	Pr. Controller of Defence Accounts, Bangalore	05
7	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8	Pr. Controller of Accounts (Factories), Kolkata	07
9	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11	Controller of Defence Accounts (Funds), Meerut	10
12	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13	Zonal Office (Pension Disbursement), Chennai	13
14	AO DAD Min. of Defence (Civil), New Delhi	14
15	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16	Pr. Controller of Defence Accounts, New Delhi	16
17	Controller of Defence Accounts, Chennai	18
18	Pr. Controller of Defence Accounts (R&D) New Delhi	19
19	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20	Controller of Defence Accounts, Gauhati	21
21	Pr. Controller of Defence Accounts, (CC) Lucknow	22
22	Pr. Controller of Defence Accounts (Border Roads), New Delhi	23
23	Controller of Defence Accounts (R&D), Bangalore	24
24	Controller of Defence Accounts, Secunderabad	25
25	Controller of Defence Accounts, Jabalpur	26
26	Pr. Controller of Defence Accounts (Air Force), New Delhi	27
27	Pr. Controller of Defence Accounts (R&D), Hyderabad	28
28	Controller of Defence Accounts, New Delhi	29
29	Controller of Defence Accounts (IDS), New Delhi	30
30	Pr. Controller of Defence Accounts (SWC), Jaipur	31[1-I]

Author Note

CGST Sec 51. Tax deduction at source.- *(1) Notwithstanding anything to the contrary contained in this Act, the Government may mandate,-*

(a) a department or establishment of the Central Government or State Government; or

(b) local authority; or

(c) Governmental agencies; or

(d) such persons or category of persons as may be notified by the Government on the recommendations of the Council,

*(hereafter in this section referred to as "the deductor"), to deduct tax at the rate of one per cent. from the payment made or credited to the supplier (hereafter in this section referred to as **"the deductee"**) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees:*

***Provided** that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or, as the case may be, Union territory of registration of the recipient.*

***Explanation.-** For the purpose of deduction of tax specified above, the value of supply shall be taken as the amount excluding the central tax, State tax, integrated tax and cess indicated in the invoice.*

7.26 Brought into force GST-TCS provisions of the Sec.52 w.e.f. 1.10.2018

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.51/2018-Central Tax, New Delhi, the 13th September, 2018

G.S.R...(E).- In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

7.27 Notified GST-TCS total @ 1% to be collected by every ECO for intra-state taxable supplies

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.52/2018-Central Tax, New Delhi, the 20th September, 2018

G.S.R...(E).- In exercise of the powers conferred by sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of **half per cent.** of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

Author Note

***CGST Sec 52.** Collection of tax at source.- (1) Notwithstanding anything to the contrary contained in this Act, every electronic commerce operator (hereafter in this section referred to as the "operator"), not being an agent, shall collect an amount calculated at such rate not exceeding one per cent., as may be notified by the Government on the recommendations of the Council, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.*

***Explanation**.- For the purposes of this sub-section, the expression "**net value of taxable supplies**" shall mean the aggregate value of taxable supplies of goods or services or both, other than services notified under sub-section (5) of section 9, made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.*

7.28 Category of casual taxable person supplying 'Handicraft Goods' exempt from registration: Superseded N.No.32/2017

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.56/2018-Central Tax, New Delhi, the 23rd October, 2018

Amendment Notifications:

1. N.No.32/2017-CT dt 15.9.2017: Superseded by N.No.56/2018 w.e.f. 23.10.2018
2. N.No.38/2017-CT dt 13.10.2017: Substitute, insert in N.No.32/2017
3. N.No.56/2018-CT dt 23.10.2018 w.e.f. 23.10.2018: Superseded N.No.32/2017

*** ***

G.S.R...(E): In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereinafter referred to as the "said Act", the Central Government, on the recommendations of the Council and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No.32/2017-CT, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.1158(E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as "such persons") who shall be exempted from obtaining registration under the said Act-

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the "Explanation" in Notification No.21/2018-Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.695(E), dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification; **or**

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table		
S No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
[1]~~9.~~	~~Textile (handloom products)~~	~~including 50, 58, 62, 63~~[1]
[2-S]9.	Textile (handloom products), handmade shawls, stoles and scarves	including 50, 58, 61, 62, 63[2-S]
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	94
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97
[2-I]29	Chain stitch	Any chapter[2-I]
[2-I]30	Crewel, namda, gabba	Any chapter[2-I]
[2-I]31	Wicker willow products	Any chapter[2-I]

[2-I]32	Toran	Any chapter[2-I]
[2-I]33	Articles made of shola	Any chapter.[2-I]

Provided that such persons are availing the benefit of Notification No.3/2018-Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.1052(E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

Author Note

"Handicraft Goods" Explanation in Notification No.21/2018-Central Tax (Rate) dt 26.7.2018.- *For the purpose of this notification, the expression "handicraft goods" means "Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility.*

7. 29 Registration exempted for any person engaged in exclusive supply of Goods and whose aggregate TO in the FY not exceed Rs.40 lakhs: Conditional

Government of India, Ministry of Finance, Department of Revenue
Notification No.10/2019-Central Tax, New Delhi, the 7th March, 2019

Corrigendum, amendment Notifications:

1. Corrig. dt 29.3.2019 w.e.f. 1.4.2019: Read-as
2. N.No.3/2022-CT dt 31.3.2022 w.e.f. 1.4.2022: Insert
3. N.No.15/2022-CT dt 13.7.2022 w.e.f. 18.7.2022: Substitute

*** ***

G.S.R.190(E): In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the "said Act"), the Central Government, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except,-

(a) persons required to take compulsory registration under section 24 of the said Act;

(b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;

(c)[1-C-R]persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and

(d)[1-C-R]persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Table

S No.	Tariff item, Sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes
[2-I]4	6815	~~Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks~~ [3-S]Fly ash bricks; Fly ash aggregates; Fly ash blocks[3-S]
5	6901 00 10	Bricks of fossil meals or similar siliceous earths

6	6904 10 00	Building bricks
7	6905 10 00	Earthen or roofing tiles[2-I]

2. This notification shall come into force on the 1st day of April, 2019.

Author Note

***CGST Section 25(3)**; A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.*

7.30 2nd Composition Notification w.e.f. 1.4.2019: In suppression of N.No.8/2017

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.14/2019-Central Tax, New Delhi, the 7th March, 2019

Amendment Notifications:
1. N.No.43/2019-CT dt 30.9.2019 w.e.f. 1.10.2019: Insert
2. N.No.50/2020-CT dt 24.6.2020 w.r.e.f. 1.4.2020: Rule 7 table substituted
3. N.No.4/2022-CT dt 31.3.2022 w.e.f. 1.4.2022: Insert
4. N.No.16/2022-CT dt 13.7.2022 w.e.f. 18.7.2022: Substitute

*** ***

G.S.R.196(E): In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), and in supersession of the Notification No.8/2017-Central Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide No.G.S.R.647(E), dated the 27th June, 2017, except as things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Central Goods and Services Tax Rules, 2017: ***[for Rule 7 see after explanation below]**

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely:–

(i) Arunachal Pradesh,
(ii) Manipur,
(iii) Meghalaya,
(iv) Mizoram,
(v) Nagaland,
(vi) Sikkim,
(vii) Tripura,
(viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

Table		
S No	Tariff item, Sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala.
[1-I]2A	2202 10 10	Aerated water[1-I]
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.
[3-I]4	6815	~~Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks~~ [4-S]Fly ash bricks; Fly ash aggregates; Fly ash blocks[4-S]

5	6901 00 10	Bricks of fossil meals or similar siliceous earths
6	6904 10 00	Building bricks
7	6905 10 00	Earthen or roofing tiles[3-I]

Explanation.–

(i) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the day of April, 2019.

Author Note

CGST Schedule II paragraph 6 clause (b).- *supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.*

CGST Rule 7.- *Rate of tax of the composition levy.-The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-*

~~S No.~~	~~Category of registered persons~~	~~Rate of tax~~
~~(1)~~	~~(2)~~	~~(3)~~
~~1.~~	~~Manufacturers, other than manufacturers of such goods as may be notified by the Government~~	~~0.5 % of the turnover in the State or Union territory~~
~~2.~~	~~Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II~~	~~2.5 % of the turnover in the State or Union territory~~
~~3.~~	~~Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter~~	~~0.5 % of the turnover of taxable supplies of goods and services in the State or Union territory~~

[2-S]w.e.f. 1.4.2020 above table of Rule 7 was substituted as below:

[2-S]Table			
S No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of taxable supplies of goods and services in the State or Union territory. [2-S]

7.31 Procedure for quarterly tax payment and annually return filing for TP's availing the benefit of N.No.2/2019-CT (R), dt 7.3.2019: Composition scheme with a total GST @ 6% having Annual TO in preceding year up to Rs.50 lakhs

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.21/2019-Central Tax, New Delhi, the 23rd April, 2019

Amendment Notifications:

1. N.No.12/2020-Central Tax dt 21-3-2020 w.e.f. 21.3.2020: Inserted

*** ***

G.S.R.322(E): In exercise of the powers conferred by section148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No.2/2019-Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide No.G.S.R.189, dated the 7th March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Central Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

[1-I]**Provided** that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in FORM GSTR1 of the said rules or the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20.[1-I]

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.

7.32 Transition plan for the erstwhile State of J&K w.e.f. 31.12.2019

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.62/2019-Central Tax, New Delhi, the 26th November, 2019

Amendment Notifications:

1. N.No.3/2020-Central Tax dt 1.1.2020 w.e.f. 1.1.2020: Substitute

*** ***

G.S.R.879(E): In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30th day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October, 2019 onwards, as the class of persons who shall follow the following special procedure till the 31st day of December, 2019 (hereinafter referred to as the transition date), as mentioned below.

2. The said class of persons shall:–

(i) ascertain the tax period as per sub-clause (106) of section 2 of the said Act for the purposes of any of the provisions of the said Act for the month of October, 2019 and November, 2019 as below:
  (a) October, 2019: 1st October, 2019 to 30th October, 2019;
  (b) November, 2019: 31st October, 2019 to 30th November, 2019;

(ii) irrespective of the particulars of tax charged in the invoices, or in other like documents, raised from 31st October, 2019 till the transition date, pay the appropriate applicable tax in the return under section 39 of the said Act;

(iii) have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30th ~~day of October, 2019~~ [1-S]31st day of December, 2019[1-S] in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the ~~31st day of October~~ [1-S]1st day of January, 2020[1-S] by following the procedure as below:
  (a) the said class of persons shall intimate the jurisdictional tax officer of the transferor and the transferee regarding the transfer of ITC, within one month of obtaining new registration;

(b) the ITC shall be transferred on the basis of ratio of turnover of the place of business in the Union territory of Jammu and Kashmir and in the Union territory of Ladakh;

(c) the transfer of ITC shall be carried out through the return under section 39 of the said Act for any tax period before the transition date and the transferor GSTIN would be debiting the said ITC from its electronic credit ledger in Table 4(B)(2) of FORM GSTR-3B and the transferee GSTIN would be crediting the equal amount of ITC in its electronic credit ledger in Table 4(A)(5) of FORM GSTR-3B.

3. The balance of State taxes in electronic credit ledger of the said class of persons, whose principal place of business lies in the Union territory of Ladakh from the 31st ~~day of October, 2019~~ [1-S]1st day of January, 2020[1-S], shall be transferred as balance of Union territory tax in the electronic credit ledger.

4. The provisions of clause (i) of section 24 of the said Act shall not apply on the said class of persons making inter-State supplies between the Union territories of Jammu and Kashmir and Ladakh from the 31st day of October, 2019 till the transition date.

7.33 Notified the common portals for the purpose of e-invoice w.e.f. 1.1.2020

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.69/2019-Central Tax, New Delhi, the 13th December, 2019

G.S.R...(E): In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017 and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule (4) of rule 48 of the aforesaid rules, namely:-

(i) www.einvoice1.gst.gov.in;
(ii) www.einvoice2.gst.gov.in;
(iii) www.einvoice3.gst.gov.in;
(iv) www.einvoice4.gst.gov.in;
(v) www.einvoice5.gst.gov.in
(vi) www.einvoice6.gst.gov.in;
(vii) www.einvoice7.gst.gov.in;
(viii) www.einvoice8.gst.gov.in;
(ix) www.einvoice9.gst.gov.in;
(x) www.einvoice10.gst.gov.in.

Explanation.- For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force with effect from the 1st day of January, 2020.

7.34 Appointed Revisional Authority under CGST Act, 2017

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.5/2020-Central Tax, New Delhi, the 13th January, 2020

G.S.R...(E): In pursuance of the provisions of section 5 read with clause (99) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Board of Indirect Taxes and Customs hereby authorizes–

(a) the Principal Commissioner or Commissioner of Central Tax for decisions or orders passed by the Additional or Joint Commissioner of Central Tax; and

(b) the Additional or Joint Commissioner of Central Tax for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of Central Tax,

as the Revisional Authority under section 108 of the said Act.

Under SGST:-
1. (1/2020)-KGST.CR.01/17-18 dt 20.1.2020
2. (1-A/2020) No.KGST.CR.01/17-18 dt 7.9.2020 w.e.f. 20.1.2020: Insert

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In pursuance of the provisions of section 5 read with clause (99) of section 2 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act),-

(a) the Commissioner for decisions or orders passed by the Additional Commissioner of Commercial Taxes or Joint Commissioner of Commercial Taxes;

(b) the Additional Commissioner of Commercial Taxes for decisions or orders passed by the Joint Commissioner of Commercial Taxes; and

(c) the Joint Commissioner of Commercial Taxes for decisions or orders passed by the Deputy Commissioner Commercial Taxes or Assistant Commissioner of Commercial Taxes or Commercial Tax Officer,

are hereby authorised as the Revisional Authority under section 108 of the said Act.

[2-I]**Provided** that the Additional Commissioner of Commercial Taxes (Enforcement), South Zone, is hereby authorised as the Revisional Authority under Section 108 of the said Act for decisions or orders passed by the officers subordinate to him.[2-I]

7.35 Provide special procedures for corporate debtors under the Insolvency & Bankruptcy Code (IBC) undergoing the Corporate Insolvency Resolution Process (CIRP)

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.11/2020-Central Tax, New Delhi, the 21st March, 2020

Amendment Notifications:

1. N.No.39/2020-Central Tax dt 5.5.2020 w.r.e.f. 21.3.2020: Insert and Substitute

*** ***

G.S.R.194(E): In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below.

[1-I]**Provided** that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.[1-I]

~~2. **Registration**. The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP:~~

[1-S]2. **Registration**.- The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.[1-S]

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

3. **Return.-** The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

4. **Input tax credit**.- (1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Central Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP/RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using

the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.

(5) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

Explanation.- For the purposes of this notification, the terms **"corporate debtor", "corporate insolvency resolution professional", "interim resolution professional"** and **"resolution professional"** shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

7.36 E-invoicing introduced for certain class of RP's w.e.f. 1.10.2020: In suppression of N.No.70/2019

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.13/2020-Central Tax, New Delhi, the 21st March, 2020

Amendment Notifications:

1. N.No.61/2020-CT dt 30.7.2020 w.e.f. 30.7.2020: Insert, subs
2. N.No.70/2020-CT dt 30.9.2020 w.e.f. 30.9.2020: Subs., insert
3. N.No.88/2020-CT dt 10.11.2020 w.e.f. 1.1.2021: Subs.
4. N.No.5/2021-CT dt 8.3.2021 w.e.f. 1.4.2021: Subs.
5. N.No.23/2021-CT dt 1.6.2021 w.e.f. 1.6.2021: Insert
6. N.No.01/2022-CT dt 24.2.2022 w.e.f. 1.4..2022: Subs.
7. N.No.17/2022-CT dt 1.8.2022 w.e.f. 1.10..2022: Subs.

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G.S.R.196(E): In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government on the recommendations of the Council, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No.70/2019-Central Tax, dated the 13th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide No.G.S.R.926(E), dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than [5-I] [1-I]a government department, a local authority,[5-I] [1-I]a Special Economic Zone Unit and[1-I] those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in ~~a financial year~~ [2-S]any preceding financial year from 2017-18 onwards[2-S] exceeds ~~one hundred crore rupees~~ [1-S]~~five hundred crore rupees~~[1-S] [3-S]~~one hundred crore rupees~~[3-S] [4-S]~~fifty crore rupees~~[4-S] [6-S]~~twenty crore rupees~~[6-S] [7-S]ten crore rupees[7-S], as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person [2-I]or for exports[2-I].

2. This notification shall come into force from the 1st October, 2020

Author Note

Rule 54(2): Insurer, banking and financial institutes;
54(3): GTA;
54(4): Passenger transport service; and
54(4A): Exhibition of films in multiplex screens.

7.37 QR-Code introduced for certain class of RP's w.e.f. 1.10.2020: In suppression of N.No.72/2019

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.14/2020-Central Tax, New Delhi, the 21st March, 2020

Amendment Notifications:

1. N.No.71/2020-CT dt 30.9.2020 w.e.f. 30.9.2020: Substitute
2. N.No.89/2020-CT dt 29.11.2020: waives penalty u/s.125 from 1.12.2020 to 31.3.2021 if complies w.e.f. 1.4.2021
3. N.No.06/2021-CT dt 30.3.2021: Substitute.-waives penalty u/s.125 from 1.12.2020 to 30.6.2021 if complies w.e.f. 1.7.2021

*** ***

G.S.R.197(E): In exercise of the powers conferred by the sixth proviso to rule 46 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No.72/2019-Central Tax, dated the 13th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R.928(E), dated the 13th December, 2019, except as

respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in ~~a financial year~~ [1-S]any preceding financial year from 2017-18 onwards[1-S] exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the ~~1st day of October~~ [1-S]1st day of December[1-S], 2020.

7.38 Aadhar authentication w.e.f. 1.4.2020 shall be needed to eligible for registration

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.18/2020-Central Tax, New Delhi, the 23rd March, 2020

G.S.R...(E): In exercise of the powers conferred by sub-section (6B) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which an individual **shall undergo** authentication, of Aadhaar number, as specified in rule 8 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

7.39 Aadhar authentication, shall undergo to eligible for registration by a class of persons other than individuals

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.19/2020-Central Tax, New Delhi, the 23rd March, 2020

G.S.R...(E): In exercise of the powers conferred by sub-section (6C) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which the–

(a) Authorized signatory of all types;
(b) Managing and Authorized partners of a partnership firm; and
(c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

7.40 Procedure for making deposit of 35% of tax due, for quarterly return filers w.e.f. 1.1.2021

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.85/2020-Central Tax, New Delhi, the 10th November, 2020

G.S.R...(E): In exercise of the powers conferred by section 148 read with sub-section (7) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons, notified under proviso to sub-section (1) of section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to,-

(i) thirty five per cent. of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or

(ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

(a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability;

(b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

Explanation- For the purpose of this notification, the expression **"a complete tax period"** means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

7.41 Aadhar authentication shall not be applicable to certain class of persons: In suppression of N.No.17/2020

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.3/2021-Central Tax, New Delhi, the 23rd February, 2021

Amendment Notifications:

1. N.No.36/2021-CT dt 24.9.2021 w.e.f. 24.9.2021: Insertion

*** ***

G.S.R...(E): In exercise of the powers conferred by sub-section (6D) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.17/2020-Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, vide No.G.S.R.200(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of [1-I]sub-section (6A) or[1-I] sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,

(a) not a citizen of India; or

(b) a Department or establishment of the Central Government or State Government; or

(c) a local authority; or

(d) a statutory body; or

(e) a Public Sector Undertaking; or

(f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

Author Note

Section 25(9): Agencies like UNO, Consulate, Embassy etc.

7.42 Late return fee for GSTR-7 reduced to Rs.25/day and maximum Rs.1000

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.22/2021-Central Tax, New Delhi, the 1st June, 2021

G.S.R...(E): In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

Author Note

CGST Sec 47. Levy of late fee.- *(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*

7.43 Extended due date u/s.73(10) for FY 2017-18 till 30.9.2023 & for other specified compliances in exercise of powers u/s.168A of CGST Act

Government of India, Ministry of Finance, Department of Revenue, CBIC
Notification No.13/2022-Central Tax, New Delhi, the 5th July, 2022

G.S.R...(E): In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), No.35/2020-Central Tax, dated the 3rd April, 2020, and No.14/2021-Central Tax, dated the 1st May, 2021, the Government, on the recommendations of the Council, hereby,-

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

7.44 will continue...

XXXXX

SPACE FOR NOTES

PART-D

8. GST COMPENSATION CESS NOTIFICATIONS

8.1 GST Compensation Cess (Rate) Notifications for Schedule Goods

S No.	Notifications
1	1/2017-Compensation Cess (Rate) dt 28.6.2017: Parent Notification w.e.f. 1.7.2017
2	1/2017: Corrig. dt 30.6.2017: Read as in S. No.42
3	3/2017-Compensation Cess (Rate) dt 18.7.2017: Substitute w.e.f. 18.7.2017
4	5/2017-Compensation Cess (Rate) dt 11.9.2017: Substitute w.e.f. 11.9.2017
5	1/2018-Compensation Cess (Rate) dt 25.1.2018: Insert, substitute w.e.f. 25.1.2018
6	2/2018-Compensation Cess (Rate) dt 26.7.2018: Insert w.e.f. 27.7.2018 Corrig. dt 2.8.2018: Read as in S. No.41A
7	2/2019-Compensation Cess (Rate) dt 30.9.2019: Insert, substitute w.e.f. 1.10.2019
8	1/2021-Compensation Cess (Rate) dt 30.9.2021: Insert w.e.f. 1.10.2021
9	2/2021-Compensation Cess (Rate) dt 28.12.2021: Insert w.e.f. 1.1.2022

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G.S.R.720(E): In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of cess as specified in column (4) of the Schedule appended to this notification, that shall be levied on the intra-State supplies or inter-State supplies of such goods, the description of which is specified in the corresponding entry in column (3) and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

Schedule

(1)	(2)	(3)	(4)
No.1/2017-Compensation Cess (Rate) dt 28.6.2017			
S. No.	Chap/Head/ Sub-head/ Tariff item	Description of the Goods	Rate of GST Compensation Cess
1	2106 90 20	Pan-masala	60%
2	2202 10 10	Aerated waters	12%
3	2202 10 20	Lemonade	12%
4	2202 10 90	Others	12%
[1]4A	2202 99 90	Caffeinated Beverages	12%[1]
[2]4B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.	12%[2]
5	2401	Unmanufactured tobacco (without lime tube)-bearing a brand name	71%
6	2401	Unmanufactured tobacco (with lime tube)-bearing a brand name	65%
7	2401 30 00	Tobacco refuse, bearing a brand name	61%
8	2402 10 10	Cigar and cheroots	21% or Rs.4,170 per thousand, whichever is higher
9	2402 10 20	Cigarillos	21% or Rs.4,170 per thousand,

1 Inserted w.e.f. 1.10.2019 by N. No.2/2019 dt 30.9.2019
2 Inserted w.e.f. 1.10.2021 by N. No.1/2021 dt 30.9.2021

(1)	(2)	(3)	(4)
			whichever is higher
10	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	~~5% + Rs.1,591 per thousand~~ [3]5% + Rs.2,076 per thousand[3]
11	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	~~5% + Rs.2,876 per thousand~~ [4]5% + Rs.3,668 per thousand[4]
12	2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	~~5% + Rs.1,591 per thousand~~ [5]5% + Rs.2,076 per thousand[5]
13	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	~~5% + Rs.2,126 per thousand~~ [6]5% + Rs.2,747 per thousand[6]
14	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	~~5% + Rs.2,876 per thousand~~ [7]5% + Rs.3,668 per thousand[7]
15	2402 20 90	Other cigarettes containing tobacco	~~5% + Rs.4,170 per thousand~~ [8]36% + Rs.4,170 per thousand[8]
16	2402 90 10	Cigarettes of tobacco substitutes	Rs.4,006 per thousand
17	2402 90 20	Cigarillos of tobacco substitutes	12.5% or Rs.4,006 per thousand whichever is higher
18	2402 90 90	Other	12.5% or Rs.4,006 per thousand whichever is higher
19	2403 11 10	Hookah' or 'gudaku' tobacco bearing a brand name	72%
20	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name	17%
21	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.	11%
22	2403 19 10	Smoking mixtures for pipes and cigarettes	290%
23	2403 19 90	Other smoking tobacco bearing a brand name	49%
24	2403 19 90	Other smoking tobacco not bearing a brand name	11%

3 Substituted w.e.f. 18.7.2017 by N. No.3/2017 dt 18.7.2017
4 Substituted w.e.f. 18.7.2017 by N. No.3/2017 dt 18.7.2017
5 Substituted w.e.f. 18.7.2017 by N. No.3/2017 dt 18.7.2017
6 Substituted w.e.f. 18.7.2017 by N. No.3/2017 dt 18.7.2017
7 Substituted w.e.f. 18.7.2017 by N. No.3/2017 dt 18.7.2017
8 Substituted w.e.f. 18.7.2017 by N. No.3/2017 dt 18.7.2017

(1)	(2)	(3)	(4)
25	~~2403 91 00~~ [9]2403 91 00 or 2404 11 11[9]	"Homogenised" or "reconstituted" tobacco, bearing a brand name	72%
26	2403 99 10	Chewing tobacco (without lime tube)	160%
27	2403 99 10	Chewing tobacco (with lime tube)	142%
28	2403 99 10	Filter khaini	160%
29	2403 99 20	Preparations containing chewing tobacco	72%
30	2403 99 30	Jarda scented tobacco	160%
31	2403 99 40	Snuff	72%
32	2403 99 50	Preparations containing snuff	72%
33	2403 99 60	Tobacco extracts and essence bearing a brand name	72%
34	2403 99 60	Tobacco extracts and essence not bearing a brand name	65%
35	2403 99 70	Cut tobacco	20%
36	2403 99 90	Pan masala containing tobacco 'Gutkha'	204%
37	~~2403 99 90~~ [10]2403 99 90 or 2404 11 00 or 2404 19 00[10]	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	96%
38	~~2403 99 90~~ [11]2403 99 90 or 2404 11 00 or 2404 19 00[11]	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	89%
39	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Rs.400 per tonne
40	2702	Lignite, whether or not agglomerated, excluding jet	Rs.400 per tonne
41	2703	Peat (including peat litter), whether or not agglomerated	Rs.400 per tonne
[12]41A	27	Coal rejects supplied by a coal washery, arising out of coal on which compensation cess has been paid ~~and no~~ [13]and[13] input tax credit thereof has not been availed by any person.	NIL[12]
42	~~8702 10~~ [14]8702 10, 8702 20, 8702 30, 8707 90[14]	~~Motor vehicles for the transport of *ten or more*~~ [14]~~not more than 13~~[14] ~~persons, including the driver~~ [15]Motor vehicles for the transport of not more than 13 persons, including the driver, other than the vehicles of the description in S. No.50 and 51[15]	15%
[16]42A	87	All old and used motor vehicles **Explanation**: Nothing contained in this entry shall apply if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT credit as	NIL[16]

9 Substituted w.e.f. 1.1.2022 by N. No.2/2021 dt 28.12.2021
10 Substituted w.e.f. 1.1.2022 by N. No.2/2021 dt 28.12.2021
11 Substituted w.e.f. 1.1.2022 by N. No.2/2021 dt 28.12.2021
12 Inserted w.e.f. 27.7.2018 by N. No.2/2018 dt 26.7.2018
13 Read as by Corrigendum dated 2.8.2018 to N. No.2/2018 dt 26.7.2018
14 Read as by Corrigendum dated 30.6.2017 to N. No.1/2017 dt 28.6.2017
15 Substituted w.e.f. 1.10.2019 by N. No.2/2019 dt 30.9.2019
16 Inserted w.e.f. 25.1.2018 by N. No.1/2018 dt 25.1.2018

(1)	(2)	(3)	(4)
		defined in CENVAT Credit Rules, 2004, or the input tax credit of Value Added Tax or any other taxes paid on such vehicles.	
[17]42B	87	Fuel Cell Motor Vehicles	NIL[17]
43	~~8703~~ [18]8702, 8703[18]	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	NIL
44	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	NIL
45	8703	Three wheeled vehicles	NIL
46	8703	~~Cars for physically handicapped persons, subject to the following conditions:~~ ~~a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and~~ ~~b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.~~ [19]Following motor vehicle of length not exceeding 4000 mm, namely:- (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200 cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopaedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopaedic physical disability in accordance with the guidelines issued by the said department[19]	NIL
[20]~~47~~	~~8703 40, 8703 50,~~	~~Following Vehicles, with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion;~~ ~~a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles~~ ~~b) Three wheeled vehicles~~ ~~c) Motor vehicles of engine capacity not exceeding 1200cc and of length exceeding 4000 mm.~~ ~~**Explanation**. For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.~~	~~NIL~~
[21]47	8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. **Explanation.-** For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.[4-S]	NIL NIL NIL 15%[21]
[22]~~48~~	~~8703 60, 8703 70~~	~~Following Vehicles, with both compression ignition internal combustion piston engine [diesel or semi diesel) and electric motor as motors for propulsion;~~	~~NIL~~

17 Inserted w.e.f. 27.7.2018 by N. No.2/2018 dt 26.7.2018
18 Substituted w.e.f. 25.1.2018 by N. No.1/2018 dt 25.1.2018
19 Substituted w.e.f. 1.10.2019 by N. No.2/2019 dt 30.9.2019
20 Substituted new entry w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017
21 Substituted new entry w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017
22 Substituted new entry w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017

(1)	(2)	(3)	(4)
		~~a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles~~ ~~b) Three wheeled vehicles~~ ~~c) Motor vehicles of engine capacity not exceeding 1500cc and of length not exceeding 4000 mm.~~ ~~**Explanation**. For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.~~	
[23]48	8703 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1500cc and of length not exceeding 4000mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. **Explanation.-** For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under. [4-S]	NIL NIL NIL 15%[23]
49	8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. **Explanation.-** For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL
50	~~8703 21 or 8703 22~~ [24]8702, 8703 21 or 8703 22[24]	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. **Explanation.-**For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	1%
51	~~8703 31~~ [25]8702, 8703 31[25]	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. **Explanation.-** For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	3%
[26]~~52~~	~~8703~~	~~All goods other than those mentioned at S. Nos. 43 to 51 above~~	~~15%~~
[27]52	8703	Motor vehicles of engine capacity not exceeding 1500 cc	17%[27]
[28]52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B	20%[28]
[29]52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. **Explanation.-** For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	22%[29]
53	8711	Motorcycles of engine capacity exceeding 350 cc.	3%
54	~~8802~~	Other aircraft (for example, helicopters, aeroplanes), for personal use.	3%

23 Substituted new entry w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017
24 Substituted w.e.f. 1.10.2019 by N. No.2/2019 dt 30.9.2019
25 Substituted w.e.f. 1.10.2019 by N. No.2/2019 dt 30.9.2019
26 Substituted new **entries** w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017
27 Substituted new entry w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017
28 Substituted new entry w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017
29 Substituted new entry w.e.f. 11.9.2017 by N. No.5/2017 dt 11.9.2017

(1)	(2)	(3)	(4)
	[30]8802 or 8806[30]		
55	8903	Yacht and other vessels for pleasure or sports	3%
56	Any chapter	All goods other than those mentioned at S. Nos.1 to 55 above	Nil

Explanation.-

(1) In this Schedule, "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the first schedule to the said customs Tarif Act, 1975, including the section and chapter notes and the general explanatory notes of the first schedule shall, so for as may be, apply to the interpretation of this notification.

(3) For the purpose of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

2. This notification shall come into force with effect from 1st day of July, 2017.

8.2 GST Compensation Cess (Rate) Notifications: Non-Schedule Goods and Services

8.2.1 Cess on supply of Services like Transfer of Right to use or leasing

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.2/2017-Compensation Cess (Rate), New Delhi, the 28th June, 2017

Amendment Notifications:
1. Corrig. dt 1.7.2017: Read as
2. N.No.6/2017-CC (Rate) dt 13.10.2017: Insert

*****

G.S.R...(E). In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby notifies, that the Cess, on the supply of services of description specified in column (2) of the Table below and falling in Chapter, Section, Heading or Group specified in column (3) of the said Table, shall be levied at the rate specified in the corresponding entry in column (4) of the said Table.

Table					
S No.	Description of Services	Chap, Sec, Head or Group	Cess Rate (%)	Cess (Rate) N. No/dt	Period From
(1)	(2)	(3)	(4)	[5]	[6]
1	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods	2/2017 28.6.2017	1.7.2017
2	Transfer of right in goods or of undivided share in goods without the transfer of title thereof	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods	2/2017 28.6.2017	1.7.2017
[2-I]2A	Leasing of motor vehicles purchased and leased prior to 1st July 2017	Chapter 99	65 percent. of the rate of cess as applicable on supply of similar goods involving transfer of title in goods.	[2-I]6/2017 13.10.2017	13.10.2017[2-I]

30 Substituted w.e.f. 1.1.2022 by N. No.2/2021 dt 28.12.2021

			Note:- Nothing contained in this entry shall apply on or after 1st day of July, 2020.[2-I]		
3	Any other supply of services	Chapter 99	Nil	2/2017 28.6.2017	1.7.2017

2. **Explanation.-** Reference to '"Chapter", "Section, "Heading" or "Group", wherever occur, unless the context otherwise requires, shall mean respectively as " Chapter, "Section" and "Heading" in the ~~Scheme of Classification of Services~~ [1-C-R]Scheme of classification of services annexed to notification No.11/2017-Central Tax (Rate) dt 28.6.2017[1-C-R].
3. This notification shall come into force with effect from 1st day of July, 2017.

8.2.2 Cess exempted on intra-state supplies of second hand Goods received by registered person form URP's and Cess liable only on outward supply of such Goods

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.4/2017-Compensation Cess (Rate), New Delhi, the 20th July, 2017

G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), read with sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the goods and services tax compensation Cess on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Central Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the goods and services tax compensation Cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, read with sub-section (4) of Section 9 of the Central Goods and Services Tax Act.

8.2.3 Cess rate on leasing of motor vehicles

Government of India, Ministry of Finance (Department of Revenue)
Notification No.7/2017-Compensation Cess (Rate), New Delhi, the 13th October, 2017

G.S.R...(E). In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of Cess as specified in column 4 of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table below:

Table				
S No	Tariff item/ Sub-head/ Head/Chap	Description of Goods	Cess Rate %	Condition No.
(1)	(2)	(3)	(4)	(5)
1	8702, 8703	Motor Vehicles	65% of cess applicable otherwise on such goods under Notification No.1/2017-Compensation Cess (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide G.S.R.720(E) dated the 28th June, 2017.	1
2	8702, 8703	Motor Vehicles	65% of cess applicable otherwise on such goods under Notification No.1/2017-Compensation Cess (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide G.S.R.720(E) dated the 28th June, 2017.	2

2. **Provided** that nothing contained in this notification shall apply on or after 1st July 2020.

Explanation.- For the purposes of this notification,-

(i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE	
Condition No.	Condition
1	i. The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles.

8.2.4 Cess exempt on any Goods supplied to outgoing international tourist by retail outlet established beyond immigration counters

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.1/2019-Compensation Cess (Rate), New Delhi, the 29th June, 2019

G.S.R...(E). In exercise of the powers conferred by sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), read with sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services tax (Compensation to States) Act.

Explanation.- For the purposes of this notification, the expression **"outgoing international tourist"** shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. The notification shall come into force with effect from the 1st day of July, 2019.

8.2.5 No refund of unutilized ITC of Cess in case of inverted duty structure: Tobacco and its substitutes

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.3/2019-Compensation Cess (Rate), New Delhi, the 30th September, 2019

G.S.R...(E). In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-section (2) of Section 9 of the Goods and Services Tax (Compensation to States) Act, 2017, the Central Government, on the recommendations of the Council, hereby notifies the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilised input tax credit of compensation cess shall be allowed, where the credit has accumulated on account of rate of compensation cess on inputs being higher than the rate of compensation cess on the output supplies of such goods (other than nil rated or fully exempt supplies).

Table		
S No.	Tariff item, heading, subheading or Chapter	Description of Goods
(1)	(2)	(3)
1.	24	Tobacco and manufactured tobacco substitutes

Explanation.-

(i) In this table, "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

8.3 GST Compensation Cess: Non-Rate Notifications

8.3.1 Enforced the GST-Cess provisions

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.1/2017-Goods and Services Tax Compensation, New Delhi, the 28th June, 2017

G.S.R...(E). In exercise of the powers conferred by sub-section (3) of section 1 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government hereby appoints the 1st day of July, 2017, as the date on which all the provisions of the said Act shall come into force.

8.3.2 The Central Acts and Respective States Acts being subsumed into GST Act

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.1/2018-Goods and Services Tax Compensation, New Delhi, the 14th November, 2018

G.S.R...1116(E). In exercise of the powers conferred by sub-section (4) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government hereby notifies the following Acts of the Central Government and State Governments under which the specified taxes are being subsumed into the goods and services tax:

Acts of Central Government:-

(1) The Central Sales Tax Act, 1956

(2) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955)

Acts of State Governments:-

TABLE

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
	1. Andhra Pradesh	
1	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Andhra Pradesh Value Added Tax Act, 2005
2	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Andhra Pradesh Entertainments Tax Act,1939 (ii) The Andhra Pradesh Horse Racing and Betting Tax Regulation 1358 F (iii) The Andhra Pradesh Tax on Luxuries Act,1987
3	Entry tax, octroi, local body tax or any other tax levied by the concerned state under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Andhra Pradesh Tax on Entry of Motor Vehicles into Local Areas Act,1996 (ii) The Andhra Pradesh Tax on Entry of Goods into Local Areas Act,2001
4	Any Cess or surcharge or fee leviable under entry 66 read with entries 52,54,55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Andhra Pradesh Rural Development Act, 1996
5	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Andhra Pradesh Municipal Corporations Act,1994, [section 14] in so far as it refers to clause (f) of sub-section 197 of the Hyderabad Municipal Corporation Act,1955 (ii) The Andhra Pradesh Municipalities Act,1965, [section 144]

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
		(iii) The Andhra Pradesh Panchayat Raj Act, 1994, [section 63]
	2. Arunachal Pradesh	
6	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Arunachal Pradesh Goods Tax Act, 2005
7	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Arunachal Pradesh Entry Tax Act, 2010
8	Taxes on advertisement or any other tax levied by the Concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Arunachal Pradesh Municipal Act, 2007, [clause (f) of sub-section (1) of section 129]
	3. Assam	
9	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Assam Value Added Tax Act, 2003 as amended
10	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Assam Amusements and Betting Tax Act, 1939 (ii) The Assam Tax on Luxuries (Hotels and Lodging Houses and Hospitals) Act,1989
11	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Assam Entry Tax Act, 2008 (ii) The Gauhati Municipal Corporation Act, 1971, [clause (i) of sub-section (2) of section 144]
12	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Assam Health Infrastructure and Services Development Fund Act, 2009
13	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Gauhati Municipal Corporation Act, 1971, [clause(d) of sub-section (1) of section 144]
	4. Bihar	
14	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Bihar Value Added Tax Act, 2005
15	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Bihar Entertainment Tax Act, 1948 (ii) The Bihar Taxation on Luxuries in Hotels Act, 1988
16	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Bihar Tax on Entry of Goods into local area for consumption, use or sale therein Act, 1993
17	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the seventh schedule to the constitution	The Bihar Advertisement Tax Act, 2007
	5. Chhattisgarh	
18	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-	The Chhattisgarh Value Added Tax Act, 2005

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
	section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	
19	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Chhattisgarh Entertainments Duty and Advertisements Tax Act,1936 (ii) The Chhattisgarh Luxury Tax Act, 1988
20	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Chhattisgarh Entry Tax Act,1976
	6. Delhi	
21	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Delhi Value Added Tax Act, 2004
22	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Delhi Entertainment and Betting Tax Act, 1996 (ii) The Delhi Tax on Luxuries Act, 1996
23	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Delhi Municipal Corporation Act, 1957, [clause (d) of sub-section (1) of section 113, section 142, clause (C) of sub-section (1) of section 153, sub-section (1) of section 154 and the Fifth Schedule] (ii) The New Delhi Municipal Council Act, 1994, [clause (d) of sub-section (1) of section 60]
	7. Goa	
24	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Goa Value Added Tax Act, 2005
25	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Goa Entertainment Tax Act, 1964 (ii) The Goa Tax on Luxuries Act, 1988
26	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Goa Tax on Entry of Goods Act, 2000 (ii) The Goa Panchayat Raj Act, 1994, [clause (n) of sub-section (3) of section 153] (iii) The Goa Municipalities Act, 1968, [clause (i) of section 104]
27	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Goa Panchayat Raj Act, 1994, [clause (c) of sub-section (3) of section 153] (ii) The Goa Municipalities Act, 1968, [clause (d) of sub-section (1) of section 101]
	8. Gujarat	
28	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Gujarat Value Added Tax Act, 2003

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
29	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Gujarat Entertainments Tax Act,1977 (ii) The Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977
30	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-ii (State List) of the Seventh Schedule to the Constitution	The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001
	9. Haryana	
31	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Haryana Value Added Tax Act, 2003
32	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Punjab Entertainment Duty Act,1955 (ii) The Haryana Tax on Luxuries Act, 2007
33	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Haryana Tax on Entry of Goods into Local Area Act, 2008
34	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Haryana Municipal Corporation Act,1994, [clause (i) of sub-section (1) of section 88 and section 121]
	10. Himachal Pradesh	
35	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Himachal Pradesh Value Added Tax Act, 2005
36	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and services Tax (Compensation to States) Act, 2017	(i) The Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1968 (ii) The Himachal Pradesh Entertainments Duty Act, 1968 (iii) The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979
37	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Himachal Pradesh Tax on Entry of Goods into Local Area Act, 2010
	11. Jammu and Kashmir	
38	Value Added Tax and Sales Tax on Services	(i) The Jammu and Kashmir Value Added Tax Act, 2005 (ii) The Jammu and Kashmir General Sales Tax Act, 1962
39	Entertainment Tax	(i) The Jammu and Kashmir Entertainment Tax (Cinematographic Shows) Act, 1962 (ii) The Jammu and Kashmir Entertainments Duty Act, 2016
40	Entry Tax	The Jammu and Kashmir Entry of Goods Act, 2000
41	Surcharge on Sales Tax	The Jammu and Kashmir General Sales Tax Act, 1962
42	Advertisement Tax	The Jammu and Kashmir Municipal Act, 2000, [clause (ix) of sub-section (1) of section 66]
	12. Jharkhand	
43	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh	The Jharkhand Value Added Tax Act, 2005

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
	Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	
44	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Jharkhand Entertainment Tax Act,2012 (ii) The Jharkhand Taxation on Luxuries in Hotel Act, 2011
45	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Jharkhand Entry Tax Act on consumption or use of goods Act, 2011
46	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Jharkhand Advertisement Tax Act, 2012
	13. **Karnataka**	
47	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax Compensation to States) Act, 2017	(i) The Karnataka Value Added Tax Act, 2003 (ii) The Provisions relating to levy and collection of Purchase Tax on Sugarcane under the Karnataka Sales Tax Act,1957
48	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Karnataka Entertainments Tax Act, 1958 (ii) The Mysore Betting Tax Act, 1932 (iii) The Karnataka Tax on Luxuries Act, 1979 (iv) The Karnataka Tax on Lotteries Act, 2004
49	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Karnataka Tax on Entry of Goods Act, 1979 (ii) The Karnataka Special Entry Tax Act,2002
	14. Kerala	
50	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Kerala Value Added Tax Act, 2003
51	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Kerala Tax on Paper Lotteries Act, 2005 (ii) The Kerala Tax on Luxuries Act, 1976
52	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Kerala Tax on Entry of Goods into Local Areas Act, 1994
53	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Kerala Municipality Act, 1994, [section 271] (ii) The Kerala Panchayati Raj Act, 1994, [section 209]
54	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the constitution by the State Government, net of exclusions under exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) Essential Necessities Cess introduced by section 10 of Kerala Finance Act, 2011 (ii) Mangalyanidhi Cess introduced by section 11 of Kerala Finance Act, 2011 (iii) The Kerala surcharge on Taxes Act, 1957, [section 3(1A) and 3(1AA)]
	15. Madhya Pradesh	
55	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Concerned, net of exclusions under sub-section	The Madhya Pradesh Value Added Tax Act, 2002

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
	(1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	
56	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Madhya Pradesh Vilasita, Manoranjan, Amod Evam Vigyapan Kar Adhiniyam, 2011
57	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976
58	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Madhya Pradesh Karadhan Adhiniyam, 1982 [Part III "Forest Development Cess" containing section 6 and 7]
	16. Maharashtra	
59	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Maharashtra Value Added Tax Act, 2002 (ii) The Maharashtra Purchase Tax on Sugarcane Act, 1962 (iii) The Maharashtra Forest Development (tax on sale of forest produce by government or forest development corporation) Act, 1983
60	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Maharashtra Entertainment Duty Tax Act, 1923 (ii) The Maharashtra Tax on Lottery Act, 2006 (iii) The Maharashtra Betting Tax Act,1925 (iv) The Maharashtra Tax on Luxuries Act, 1987
61	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Maharashtra Tax on Entry of Goods into Local Area Act, 2002 (ii) The Mumbai Municipal Corporation Act, 1888, [sub-section 4 of section 139] (iii) The Maharashtra Municipal Corporation Act, 1949, [clauses (a), (aa) and (aaa) of sub-section 2 of section 127] (iv) The Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987
62	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Maharashtra Advertisements Tax Act, 1967 (ii) The Mumbai Municipal Corporation Act, 1888, [sub-section 3 of section139] (iii) The Maharashtra Municipal Corporation Act, 1949, [clauses (d) of sub-section 2 of section 127]
	17. Manipur	
63	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Manipur Value Added Tax Act, 2004
64	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Assam Amusement and Betting Tax Act, 1936 (as extended to Manipur) (ii) The Manipur Tax on Luxury (Hotel and Lodging Houses) Act, 2000

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
65	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Manipur Municipalities Act, 1994, [clause (c) of subsection (1) of section 75]
66	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution 75]	The Manipur Municipalities Act, 1994, [clause (i) of sub-section (1) of section
	18. Meghalaya	
67	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Meghalaya Value Added Tax, 2003 (ii) Meghalaya (Sales of Petroleum and Petroleum products including motor spirit) Taxation Act, 1973 (Assam Act IX of 1956 as adapted by Meghalaya) (except in respect of goods kept outside the ambit of GST)
68	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Meghalaya Amusement and Betting Tax Act, 1973 (Assam Act No. adapted and amended by Meghalaya) (ii) The Meghalaya Tax on Luxuries (Hotels and Lodging Houses) Act, 1991
69	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and62 of List-II of the Seventh Schedule to under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Meghalaya Cement Cess Act, 2010 (ii) The Meghalaya Clinker Cess Act, 2015
	19. Mizoram	
70	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Mizoram Value Added Tax Act, 2005 (ii) The Mizoram Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973
71	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Mizoram Entertainment Tax Act, 2013
72	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Mizoram Entry Tax Act, 2015
	20. Nagaland	
73	Value Added Tax or any other tax levied by concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Nagaland Value Added Tax Act, 2005 (ii) The Nagaland Sales of Petroleum and its products including Motor Spirit and Lubricants etc., Taxation Act, 1967(except in respect of goods kept outside the ambit of GST)
74	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Nagaland Amusements Tax Act, 1965
75	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution.	The Nagaland Entry Tax Act, 2013
	21. Odisha	
76	Value Added Tax or any other tax levied by concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Odisha Value Added Tax Act, 2004 (ii) The Odisha Forest Development (Tax on Sale of Forest produce by Government or Odisha Forest Development Corporation) Act, 2003

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
77	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Odisha Entertainment Tax Act, 2005 (ii) The Odisha Luxury Tax Act, 1995
78	Entry tax, octroi, local bod tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Odisha Entry Tax Act, 1999
79	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Odisha Municipal Corporation Act, 2003, [section 242] (ii) The Odisha Municipal Act, 1950, [clause (e) of sub-section (1) of section 131]
	22. Puducherry	
80	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of The Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Puducherry Value Added Tax Act, 2007
81	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Puducherry Municipalities Act, 1973, [sub-clause (iii) in clause (a) of sub-section (1) of section 118]
82	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the goods and services Tax (Compensation to States) Act,2017	The Puducherry Sugarcane Development and Levy of Cess Act, 1965
	23. Punjab	
83	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Punjab Value Added Tax Act, 2005
84	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Punjab Entertainment Duty Act, 1955 (ii) The Punjab Tax on Lotteries Act, 2005 (iii) The Punjab Entertainments Tax (Cinematograph Shows) Act, 1954 (iv) The Punjab Tax on Luxuries Act, 2009
85	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Punjab Tax on Entry of Goods into Local Area Tax Act, 2000 (ii) The Punjab Municipal Corporation Act, 1976, [clause (b) in sub-section (1) of section 90 and section 113]
86	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Punjab Municipal Corporation Act, 1976, [clause (d) in sub-section (1) of section 90]
87	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the goods and services Tax (Compensation to States) Act,2017	The Punjab Infrastructure (Development & Regulation), Act, 2002
	24. Rajasthan	
88	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Rajasthan Value Added Tax Act, 2003 (except in respect of goods included in the Entry 54 of State List of the Seventh Schedule to the Constitution)
89	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State	(i) The Rajasthan Entertainments and Advertisements Tax Act,1957

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
	List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(ii) The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (iii) The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994
90	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (ii) The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988 (iii) The Rajasthan Panchayati Raj Act, 1994, [clause (b) of sub-section (1) of section 65]
91	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Rajasthan Municipalities Act, 2009, [clause (e) of sub-section (1) of section 102]
92	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the goods and services Tax (Compensation to States) Act, 2017	The Rajasthan Finance Act, 2014, [chapter XI (Infrastructure Development Cess)] (Section 54 to 61, both inclusive)
	25. Sikkim	
93	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Sikkim Value Added Tax Act,2005 (ii) Sikkim Sales Tax Act, 1983
94	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the goods and services Tax (Compensation to States) Act,2017	(i) The Sikkim Ecology Fund and Environment Cess Act, 2005 (ii) Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004
	26. Tamil Nadu	
95	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Tamil Nadu Value Added Tax,2006
96	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Tamil Nadu Entertainments Tax Act, 1939 (ii) The Tamil Nadu Betting Tax Act, 1935 (iii) The Tamil Nadu Tax on Luxuries Act, 1981
97	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act,1990 (ii) The Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (iii) The Chennai City Municipal Corporation Act, 1919 clause (f) of section 98
98	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Chennai City Municipal Corporation Act, 1919, [section 129-A] (ii) The Tamil Nadu District Municipalities Act, 1920, [clause (dd) in section 78] (iii) The Madurai City Municipal Corporation Act, 1971, [section 157 and clause (e) in section 115] (iv) The Coimbatore City Municipal Corporation Act, 1981, [clause (e) in section 117] (v) The Tamil Nadu Panchayats Act, 1994, [section 172-A] (vi) The Tamil Nadu Advertisement Tax Act, 1983

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
99	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the goods and services Tax (Compensation to States) Act,2017	Tamil Nadu Sugar Cane Cess (Validation) Act, 1963
	27. Telangana	
100	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax Compensation to States) Act, 2017	The Telangana Value Added Tax Act, 2005
101	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Telangana Entertainments Tax Act,1939 (ii) The Telangana Horse Racing and Betting Tax Regulations,1358f (iii) The Telangana Tax on Luxuries Act,1987
102	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Telangana Tax on Entry of Motor Vehicles into Local Areas Act,1996 (ii) The Telangana Tax on Entry of Goods into Local Areas Act,2001
103	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Telangana Municipal Corporations Act, 1994, [sec 14] (ii) The Hyderabad Municipal Corporations Act,1955, [clause (f) of sub section (1) of section197] (iii) The Telangana Municipalities Act, 1965, [section 114] (iv) The Telangana Panchayat Raj Act, 1994, [section 63]
104	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub- section (1) of section 5 of the goods and services Tax (Compensation to States) Act, 2017	The Telangana Rural Development Act,1996
	28. Tripura	
105	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Tripura Value Added Tax Act, 2004
106	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Tripura Entertainment Tax Act,1997 (ii) The Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990
107	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Tripura Municipal Act, 1994, [clause (j) in sub-section (1) of section 192] (ii) The Tripura Municipal Act, 1994, [section 206]
108	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Tripura Municipal Act, 1994, [clause (b) in sub-section (1) of section 192] (ii) The Tripura Municipal Act, 1994, [section 197]
	29. Uttar Pradesh	
109	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Uttar Pradesh Value Added Tax Act, 2008 (ii) The Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
		(iii) The Uttar Pradesh Taxation and Land Revenue Laws Act, 1975 chapter II (iv) The United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939
110	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Uttar Pradesh Entertainment and Betting Tax Act, 1979 (ii) The Uttar Pradesh Tax on Luxuries Act, 1995
111	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State	The Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007
112	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Uttar Pradesh Advertisements Tax Act, 1981 (ii) The Uttar Pradesh Municipal Corporation Act, 1959, [clause (h) of sub-section (2) of section 172 and sec 192 and 193] (iii) The Uttar Pradesh Municipalities Act, 1916, [clause (vii) of sub section (2) of section 128]
	30. Uttarakhand	
113	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Uttarakhand Value Added Tax Act, 2005
114	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Uttarakhand Entertainment and Betting Tax Act, 1979 (ii) The Uttarakhand (Uttar Pradesh Taxation and Land Revenue Laws Act, 1975, [chapter II (section 2 to 13)] The Adaptation and Modifications Order, 2002
115	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The Uttarakhand Tax on Entry of Goods into Local Areas Act, 2008
116	Any Cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub- section (1) of section 5 of the goods and services Tax (Compensation to States) Act, 2017	The Uttarakhand Cess Act, 2015
117	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Uttarakhand (The Uttar Pradesh Municipal Corporation Act, 1959, [section 192 and sub-section 2(h) of Section 172] The Adaptation and Modification Order, 2002 (ii) The Uttarakhand Advertisements Tax Act, 1981
	31. West Bengal	
118	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The West Bengal Value Added Tax Act, 2003 (ii) The West Bengal Sales Tax Act, 1994
119	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Bengal Amusements Tax Act, 1922 (ii) The West Bengal Entertainment-cum-Amusement Tax Act, 1982 (iii) The West Bengal Entertainment and Luxuries (Hotels and Restaurants) Tax Act, 1972

s no.	Type of Tax	Name of Act
(1)	(2)	(3)
120	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	The West Bengal Tax on Entry of Goods into Local Areas Act, 2012

8.3.3 Enforced the provisions of the Amendment Act, 2018

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.1/2019-Goods and Services Tax Compensation, New Delhi, the 29th January, 2019

G.S.R...(E). In exercise of the powers conferred by sub-section (2) of section 1 of the Goods and Services Tax (Compensation to States) Amendment Act, 2018 (34 of 2018), the Central Government hereby appoints the 1st day of February, 2019 as the date on which the provisions of the Goods and Services Tax (Compensation to States) Amendment Act, 2018 (34 of 2018) shall come into force.

8.3.4 The period of levy of Cess extended up to 31.3.2026 w.e.f. 1.7.2022

Government of India, Ministry of Finance, (Department of Revenue)
Notification No.1/2022-Compensation Cess, New Delhi, the 24th June, 2022

G.S.R.468(E).- In exercise of the powers conferred by sub-section (2) of section 12 read with section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government on the recommendations of the Council hereby makes the following rules, namely:-

1. (1) These rules may be called the Goods and Services Tax (Period of Levy and Collection of Cess) Rules, 2022.
   (2) They shall come into force with effect from the 1st day of July, 2022
2. The period for levy and collection of cess under sub-section (1) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 shall be up to the 31st March, 2026.

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