

Seeks to further amend notification No. 01/2017-Integrated Tax (Rate), to change the rate of GST on goods as per recommendations of the GST Council in its 38th Meeting.

Notification No: 26/2019-ITR**Classification: Others****Date: 30-12-2019**

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) 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in **Schedule II - 12%, serial numbers 80AA and 171A** and the entries relating thereto shall be omitted;

(b) in **Schedule III - 18%, after serial number 163A** and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| | | |
|-------|-------------|--|
| “163B | 3923or 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; |
| 163C | 6305 32 00 | Flexible intermediate bulk containers”. |

2. This notification shall **come into force on the 1st day of January, 2020.**

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and was last amended by notification No. 14/2019-Integrated Tax (Rate), dated the 30th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 710(E), dated the **30th September, 2019.**