

Amend notification No. 4/2017- Central Tax (Rate)**Notification No: 10/2021-CTR****Classification: Rates****Date: 30-09-2021**

G.S.R. (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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [No.4/2017- Central 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. 676(E)., dated the 28th June, 2017, namely:-

In the said notification,

in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruitnamely: - 1. Of peppermint (Menthapiperita); 2. Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex- mentha aquatic), Horsemint oil (ex- menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.";
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2. This notification shall come into force on the 1st day of October, 2021.

Note: - The principal [notification No.4/2017-Central Tax \(Rate\), dated the 28thJune, 2017](#), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676(E), dated the 28thJune, 2017 and was last amended by [Notification No. 11/2018-Central Tax\(Rate\) dated 28thMay, 2018](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),*vide* number G.S.R. 504(E), dated the 28thMay, 2018.