

Amend notification No. 08/2017- Integrated Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 45th meeting held on 17.09.2021.

Notification No: 06/2021-ITR

Classification: Others

Date: 30-09-2021

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, subsection (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017-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. 683(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 3, in column (3), in item (iv), in clause (g), after figures and letters “12AA” , the word, figures and letters “ or 12AB” shall be inserted;

(b) in serial number 17, -

(i) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(ii) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

(3)	(4)	(5)
“(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	18	”;

(c) against serial number 26, in column (3), -

(i) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:-

(3)	(4)	(5)
“(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	18	”;

(ii) in item (id), for the brackets, letters and word “(i), (ia), (ib) and (ic)”, the brackets, letters and word “(i), (ia), (ib), (ic) and (ica)” shall be substituted;

(iii) in item (iv), for the brackets, letters and word “(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)”, the brackets, letters and word “(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)” shall be substituted;

(d) against serial number 27,-

(i) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(ii) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

(3)	(4)	(5)
“Other manufacturing services; publishing, printing and reproduction services; material recovery services	18	-”;

(e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Services by way of admission to; 1. theme parks, water parks and any other place having joy rides, merry- go rounds, go carting, or 2. ballet, -other than any place covered by (iiia) below	18	-
(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.	28	-”;

(f) against serial number 38, in column (3), in Explanation, for the figures, words and letter “ 234 of Schedule I”, the figures, letter and words “ 201A of Schedule II” shall be substituted.

2. This notification shall come into force with effect from the 1 st day of October, 2021.

Note: -The principal notification No. 08/2017 - Integrated Tax (Rate), dated the 28thJune, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 04/2021-Integrated Tax (Rate), dated the 14th June, 2021 vide number G.S.R. 402(E), dated the 14th June, 2021.