

**Seeks to amend notification No. 2/2017-Compensation Cess (Rate)****Notification No: 06/2017-CCR****Classification: Rates****Date: 13-10-2017**

**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 makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), [No. 2/2017-Compensation Cess \(Rate\), dated the 28<sup>th</sup> June, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 709 (E), dated the 28<sup>th</sup> June, 2017, namely:-

(a) after serial number 2 and the entries relating thereto, the following serial number and the entries shall be inserted namely:-

(1)	(2)	(3)	(4)
"2A	Leasing of motor vehicles purchased and leased prior to 1 <sup>st</sup> July 2017	Chapter 99	65percent.of the rate of cess as applicable on supply of similar goods involving transfer of title in goods. <b>Note:-</b> Nothing contained in this entry shall apply on or after 1 <sup>st</sup> day of July, 2020".

**Note:** -The principal notification was published in the Gazette of India, Extraordinary, vide [notification No. 2/2017 - Compensation Cess \(Rate\), dated the 28<sup>th</sup> June, 2017](#), vide number G.S.R. 709 (E), dated the 28<sup>th</sup> June, 2017.