

## Seeks to amend notification no. 14/2019-Central Tax to implement special composition scheme for Brick Kilns, as recommended by 45 GSTC

Notification No: 04/2022- CT

Classification: Others

Date: 31-03-2022

**G.S.R (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), 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.14/2019-Central Tax, dated the 7<sup>th</sup> March, 2019](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 196(E), dated the 7<sup>th</sup> March, 2019, namely:-

**In the said notification**, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
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. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

**Note:** - The principal [notification No.14/2019-Central Tax, dated the 7<sup>th</sup> March, 2019](#), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 196(E), dated the 7<sup>th</sup> March, 2019, and was last amended by [notification No. 43/2019 – Central Tax, dated the 30<sup>th</sup> September, 2019](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 729(E), dated the 30<sup>th</sup> September, 2019.