

Seeks to provide for a concessional rate on inter state supply of bricks conditional to not availing the ITC

Notification No: 02/2022-ITR**Classification: Others****Date: 31-03-2022**

G.S.R (E).- In exercise of the powers conferred by sub-section (1) of section 6 and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby exempts the inter-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the integrated tax leviable thereon under section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	6%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	6%	1
3.	6904 10 00	Building bricks	6%	1
4.	6905 10 00	Earthen or roofing tiles	6%	1

Explanation. –

- For the purposes of this notification, “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
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| 1. | <p>1. credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and</p> <p>2. credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder.</p> |
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2. This notification shall come into force on the 1st day of April, 2022.