

Implement special composition scheme for Brick Kilns, as recommended by 45 GSTC

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

G.S.R (E).- In exercise of the powers conferred under the sub-section (1) and sub- section(2) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with section 21 of the Union Territory Goods and Services Tax Act, 2017(14 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.02/2017-Union Territory Tax, dated the 27th June, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 648(E)., **dated the 27th June, 2017**, 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 1st day of April, 2022**.

Note: - The principal [notification No.02/2017-Union Territory Tax, dated the 27th June, 2017](#), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 648(E), dated the 27th June, 2017, and was last amended by notification [No. 01/2018 – Union Territory Tax, dated the 1st January, 2018](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 03(E), **dated the 1st January, 2018**.