

Amends notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017

Notification No: 05/2019-CT**Classification: Composition
Scheme****Date: 29-01-2019**

G.S.R. (E).- In exercise of the powers conferred by 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. [8/2017 - Central 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, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017: shall be substitute

2. This notification shall **come into force with effect from the 1st day of February, 2019.**

Note: - The principal notification No. [8/2017- Central 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 vide notification No. [1/2018-Central Tax](#), dated the 1st January 2018, published vide number G.S.R 02 (E), dated the 1st January, 2018.