

Amend notification No 2/2017- Central Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.

Notification No: 15/2019-CTR Classification: Exempt Supply

Date: 30-09-2019

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) of section 11 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.2/2017-Central Tax \(Rate\)](#), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

- i. after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57A	0813	Tamarind dried";
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- ii. after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"114C	46	Plates and cups made up of all kinds of leaves/ flowers/bark";
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2. This notification shall come into force on **the 1 st day of October, 2019.**

Note: - The principal [notification No.2/2017-Central Tax \(Rate\)](#), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017 and last amended vide [Notification No. 25/2018 Central Tax \(Rate\)](#) dated 31st December, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number **GSR 1262 (E), dated the, 31st December, 2018.**