CENTRAL TAX(RATE)

NOTIFICATION NO. - 27/2018

DATE - 31ST DECEMBER 2018

Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.

CBIC has made amendments in the Notification No.11/2017- Central Tax (Rate), dated the 28th June, 2017.

<u>Amendments –</u>

In the said notification,-

(i) in the Table, -

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word "(xi) above", the word and number "and serial number 38 below" shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words "school, college" shall be omitted;

(c) against serial number 8, - (A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted.

For more details, please follow - <u>http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-27-2018-cgst-rate-english.pdf;jsessionid=58DDC7868E42C76CEDDF65753168D97B</u>