

Notification

Central Tax (Rate)

Notification No. 10/2019 - Central Tax (Rate)

Date -10.05.2019

To amend notification No. 11/ 2017- Central Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC

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

Amendment-

- (i) In the Table, against serial number 3, in items (ie) and (if), in the entries in column (5), for the figures and letters "10th", wherever they occur, the figures and letters "20th " shall be substituted.
- (ii) In Annexure IV, for the figures and letters "10th ", at both the places where they occur, the figures and letters "20th" shall be substituted.