

Notification No. 03/2021 – Central Tax (Rate)

Dated – 2nd June, 2021

Seeks to amend notification No. 06/2019- Central Tax (Rate) so as to give effect to the recommendations made by GST Council in its 43rd meeting held on 28.05.2021

Central Government has made amendment in the notification **No. 06/2019-Central Tax (Rate) issued on 29th March, 2019**. In the first paragraph, -

- a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;
- b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

This notification has into forced with effect from the 2nd June, 2021.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-03-2021-2020-cgst-rate.pdf>