

## **Notification No. 10/2021- Integrated Tax (Rate)**

### **Seeks to amend notification No. 4/2017- Integrated Tax (Rate)**

**Dated – 30th September, 2021**

CBIC notified essential oils other than those of citrus fruit as goods on which IGST is payable under Reverse Charge Mechanism (RCM) with effect from 1st October.

|     |  |   |                               |                              |
|-----|--|---|-------------------------------|------------------------------|
| 3A. | 33012400,<br>33012510,<br>33012520,<br>33012530,<br>33012540 | Following essential oils other than those of citrus fruit namely: -<br>a) Of peppermint (Menthapiperita);<br>b) Of other mints:<br>Spearmint oil (exmenthaspicata),<br>Water mint-oil (exmentha aquatic),<br>Horsemint oil (exmenthasylvestries),<br>Bergament oil (ex-mentha citrate). | Any<br>Unregistered<br>Person | Any<br>Registered<br>Person. |
|-----|--|---|-------------------------------|------------------------------|

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-10-2021-igst-rate-english.pdf;jsessionid=C925E1AC54D92058AB7854136E5EAC48>