

Notification No. 11/2021- Integrated Tax (Rate)

Seeks to amend notification No. 40/2017- Integrated Tax (Rate)

Dated – 30th September, 2021

Central Government has amended in the notification No. 40/2017-Integrated Tax (Rate),

In this notification, in the Table, against S. No. 1, -

- (i) in column (3), for the entry, the entry
 - (a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;
 - (b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;
- (ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-11-2021-igst-rate-english.pdf;jsessionid=A13C94BB6F15513CE54470D90FC8FD9B>