

Notifications

Central Tax

Notification No. 03/2023-CENTRAL TAX (Rates)

Dated 28th February 2023.

The Central Government Seeks to amend notification no. 1/2017-Central Tax (Rate), dated 28.06.2017

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely: -

In the said notification, -(I) in Schedule I -2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

(ii) in Schedule II-6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
“186A”	8214	Pencil Sharpeners

(iii) in Schedule III -9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall come into force on the 1st day of March, 2023.

For more details, please visit,

<https://taxinformation.cbic.gov.in/view-pdf/1009644/ENG/Notifications>