

Compensation Cess (Rate) Notification
Notification No. 01/2019- Compensation Cess (Rate)

Date - 29.06.2019

Exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist

CBIS has exempted any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services tax (Compensation to States) Act.

Explanation. - For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

This notification has come into force with effect from the 1st day of July, 2019