

Integrated Tax Rate Notification

Notification No. 12/2019-Integrated Tax (Rate)

Date – 31.07.2019

Which seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles

CBIC has made amendments in the Notification No.1/2017- Integrated Tax (Rate), dated the 28th June, 2017.

In the said notification, -

(a) in Schedule I - 5%,

(i) after serial number 234A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

234B	8504	Charger or charging station for Electrically operated vehicles
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(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation .- For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles.”;
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(b) in Schedule II - 12%, serial number 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 18%, against serial number 375, in the entry in column (3), after the word “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.

This notification has been effective from the 1st of August, 2019.