

Notification No. 02/2021 – Central Tax (Rate)

Dated – 2nd June, 2021

Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 43rd meeting held on 28.05.2021

Central Government has made the amendments in the notification No.11/2017- Central Tax (Rate), issued on 28th June, 2017. In this notification. (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id), in the fourth proviso, in the Explanation, after clause (ii), clause **(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer promoter for payment of tax on apartments supplied by the landowner-promoter in such project** shall be inserted.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-02-2021-2020-cgst-rate.pdf>