

Notification No. 10/2021- Central Tax (Rate)

Seeks to amend notification No. 4/2017- Central Tax (Rate)

Dated - 30th September, 2021

CBIC notified essential oils other than those of citrus fruit as goods on which CGST is payable under Reverse Charge Mechanism (RCM) with effect from 1st October.

3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (Menthapiperita); b) Of other mints: Spearmint oil (exmenthaspicata), Water mint-oil (exmentha aquatic), Horsemint oil (exmenthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.
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For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-10-2021-cgst-rate.pdf;jsessionid=5364000B86C9A79A4711BAF9DF790C4D>