

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 2/2021-Compensation Cess (Rate)

New Delhi, the 28<sup>th</sup> December, 2021

G.S.R... (E). - In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 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-Compensation Cess (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 720(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Schedule,

- (i) against S. No. 25, for the entry in column (2), the entry “2403 91 00 or 2404 11 00” shall be substituted;
  - (ii) against S. No. 37, for the entry in column (2), the entry “2403 99 90 or 2404 11 00 or 2404 19 00” shall be substituted;
  - (iii) against S. No. 38, for the entry in column (2), the entry “2403 99 90 or 2404 11 00 or 2404 19 00” shall be substituted;
  - (iv) against S. No. 54, for the entry in column (2), the entry “8802 or 8806” shall be substituted
2. This notification shall come into force on the 1<sup>st</sup> day of January, 2022.

[F. No. CBIC-190354/281/2021-TRU Section CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Compensation Cess (Rate) dated the 28<sup>th</sup> June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 720(E), dated the 28<sup>th</sup> June, 2017, and was last amended *vide* notification No. 1/2021-Compensation Cess (Rate), dated the 30<sup>th</sup> September, 2021, published *vide* number G.S.R.710(E), dated the 30<sup>th</sup> September, 2021.