

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No.1 / 2021-Compensation Cess (Rate)

New Delhi, the 30th September, 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 28th 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 28th June, 2017, namely:-

In the said notification, in the Schedule, after S. No. 4A and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -

"4B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.	12%";
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2. This notification shall come into force on the 1st day of October, 2021.

[F.No.190354/206/2021-TRU]

(Rajeev Ranjan)

UnderSecretary to the Government of India

Note: - The principal notification No.1/2017-Compensation Cess (Rate) dated the 28th day of 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 28th day of June, 2017, and was last amended vide notification No. 2/2019-Compensation Cess (Rate), dated the 30th day of September, 2019, published vide number G.S.R.707(E), dated the 30th day of September, 2019.