

[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. 1/ 2023-Compensation Cess (Rate)

New Delhi, the 28<sup>th</sup> February, 2023

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, 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, against Sl. No. 41A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Coal rejects supplied to a coal washery or by a coal washery, arising out of coal on which compensation cess has been paid and input tax credit thereof has not been availed by any person”.

2. This notification shall come into force on the 1st day of March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

(RAJEEV RANJAN)

Under Secretary

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. 2/2021-Compensation Cess (Rate), dated the 28<sup>th</sup> December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.901(E), dated the 28<sup>th</sup> December, 2021.