

[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 28th 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 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,

- (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 1st 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 28th 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 June, 2017, and was last amended *vide* notification No. 1/2021-Compensation Cess (Rate), dated the 30th September, 2021, published *vide* number G.S.R.710(E), dated the 30th September, 2021.