

(vi) क्रम संख्या 447 के सामने, कॉलम (3) में, प्रविष्टि के स्थान पर, प्रविष्टि “बॉल प्वाइंट पेन; फेल्ड टिप्ड और अन्य पोरस-टिप्ड पेन और मार्कर; फाउंटेन पेन, स्टाइलोग्राफ पेन और अन्य पेन; डुप्लिकेटिंग स्टाइलेस; पेन धारक, पेंसिल धारक और समान धारक; पूर्वगामी लेखों के भाग (कैप और क्लिप सहित), शीर्ष 9609 के अलावा अन्य”, को प्रतिस्थापित किया जाएगा;

घ. अनुसूची IV में - 14%, -

(i) क्रमांक 12क और उससे संबंधित प्रविष्टियों के बाद, निम्नलिखित क्रमांक और प्रविष्टियां को अन्तः स्थापित किया जाएगा, यथा: -

|      |      |                                                                 |
|------|------|-----------------------------------------------------------------|
| “12ख | 2202 | फल रस का कार्बोनेटेड बिबरेज या फल रस युक्त कार्बोनेटेड बिबरेज”; |
|------|------|-----------------------------------------------------------------|

2. यह अधिसूचना 1 अक्टूबर, 2021 को लागू होगी।

[फा. सं. 190354/206/2021-टी.आर.यू]

राजीव रंजन, अवर सचिव

**नोट :** प्रधान अधिसूचना संख्या 1/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017, को सा.का.नि. 673(अ), दिनांक 28 जून, 2017, के तहत भारत के राजपत्र, असाधारण भाग-II, खंड-3, उप-खंड(i), में प्रकाशित किया गया था, और इसमें अंतिम बार अधिसूचना संख्या 01/2021-केन्द्रीय कर (दर), दिनांक 2 जून, 2021, जिसे सा.का.नि. 374(अ), दिनांक 2 जून, 2021, के तहत भारत के राजपत्र, असाधारण भाग-II, खंड-3, उप-खंड(i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया था।

## MINISTRY OF FINANCE

### (Department of Revenue)

### NOTIFICATION

New Delhi, the 30th September, 2021

### No. 8/2021-Central Tax (Rate)

**G.S.R. 693(E).**—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 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-Central Tax (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. 673(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

(a) in Schedule I – 2.5%, -

(i) after S. No. 71 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|      |      |                                                      |
|------|------|------------------------------------------------------|
| “71A | 1209 | Tamarind seeds meant for any use other than sowing”; |
|------|------|------------------------------------------------------|

(ii) S. Nos. 138 to 148 and the entries relating thereto shall be omitted;

(iii) after S. No. 186 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|       |      |                                                                                      |
|-------|------|--------------------------------------------------------------------------------------|
| “186A | 3826 | Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel”; |
|-------|------|--------------------------------------------------------------------------------------|

- (iv) S. No. 187A and the entries relating thereto shall be omitted;
- (v) S. No. 234 and the entries relating thereto shall be omitted;
- (vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely: -  
“(232) Pembrolizumab (Keytruda)”;
- (vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely: -  
“(3) Retro fitment kits for vehicles used by the disabled”;
- (b) in Schedule II – 6%, -
- (i) against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely: -  
“Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)”;
- (ii) S. No. 122 and the entries relating thereto shall be omitted;
- (iii) S. Nos. 127 to 132 and the entries relating thereto shall be omitted;
- (iv) after S. No. 201 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|       |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “201A | 84, 85 or 94 | <p>Following renewable energy devices and parts for their manufacture:-</p> <p>(a) Bio-gas plant;</p> <p>(b) Solar power based devices;</p> <p>(c) Solar power generator;</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG);</p> <p>(e) Waste to energy plants / devices;</p> <p>(f) Solar lantern / solar lamp;</p> <p>(g) Ocean waves/tidal waves energy devices/plants;</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p>Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28<sup>th</sup> June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”;</p> |
|-------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

- (v) S. Nos. 205A to 205H and the entries relating thereto shall be omitted;
- (vi) S. No. 232 and the entries relating thereto shall be omitted;
- (c) in Schedule III – 9%, -
- (i) after S. No. 26B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|      |      |                                                                                                                                                               |
|------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “26C | 2601 | Iron ores and concentrates, including roasted iron pyrites.                                                                                                   |
| 26D  | 2602 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. |
| 26E  | 2603 | Copper ores and concentrates.                                                                                                                                 |

|     |      |                                   |
|-----|------|-----------------------------------|
| 26F | 2604 | Nickel ores and concentrates.     |
| 26G | 2605 | Cobalt ores and concentrates.     |
| 26H | 2606 | Aluminium ores and concentrates.  |
| 26I | 2607 | Lead ores and concentrates.       |
| 26J | 2608 | Zinc ores and concentrates.       |
| 26K | 2609 | Tin ores and concentrates.        |
| 26L | 2610 | Chromium ores and concentrates.”; |

(ii) after S. No. 101 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|       |      |                                          |
|-------|------|------------------------------------------|
| “101A | 3915 | Waste, Parings and Scrap, of Plastics.”; |
|-------|------|------------------------------------------|

(iii) for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

|        |      |                                                                                                                                                                                                                                                      |
|--------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “153A. | 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.”; |
|--------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

(iv) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|        |            |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “157A. | 4906 00 00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.                                                                                                                                                              |
| 157B.  | 4907       | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips).                                                                                                                    |
| 157C.  | 4908       | Transfers (decalcomanias).                                                                                                                                                                                                                                                                                                                                                                                       |
| 157D.  | 4909       | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.                                                                                                                                                                                                                                       |
| 157E.  | 4910       | Calendars of any kind, printed, including calendar blocks.                                                                                                                                                                                                                                                                                                                                                       |
| 157F.  | 4911       | Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.”; |

(v) after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|       |      |                                                                                                                         |
|-------|------|-------------------------------------------------------------------------------------------------------------------------|
| “398A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators.                            |
| 398B  | 8602 | Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof. |
| 398C  | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.                           |

|      |      |                                                                                                                                                                                                                                                                           |
|------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 398D | 8604 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).                                                                         |
| 398E | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).                                                                   |
| 398F | 8606 | Railway or tramway goods vans and wagons, not self-propelled.                                                                                                                                                                                                             |
| 398G | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.                                                                                                                                             |
| 398H | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.”; |

(vi) against S. No. 447, in column (3), for the entry, the entry “Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.”, shall be substituted;

(d) in Schedule IV – 14%, -

(i) after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|      |      |                                                                                 |
|------|------|---------------------------------------------------------------------------------|
| “12B | 2202 | Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.”; |
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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, Under Secy.

**Note :** The principal notification No.1/2017-Central Tax (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. 673(E), dated the 28<sup>th</sup> June, 2017, and was last amended by notification No. 01/2021 – Central Tax (Rate), dated the 2<sup>nd</sup> June, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 374(E), dated the 2<sup>nd</sup> June, 2021.

### अधिसूचना

नई दिल्ली, 30 सितम्बर, 2021

सं. 9/2021-केन्द्रीय कर (दर)

**सा.का.नि. 694(अ).**—केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12), की धारा 11 की उप धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 2/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 674(अ), दिनांक 28 जून, 2017, के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे निम्नलिखित संशोधन करती है, यथा :-

उक्त अधिसूचना में, अनुसूची में, क्रम संख्या 86 और उससे संबंधित प्रविष्टियों के स्थान पर, निम्नलिखित क्रम संख्या और उससे संबंधित प्रविष्टियों को प्रतिस्थापित किया जाएगा, यथा:-