

CENTRAL GST
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CBIC vide Notification No. 01/2023-CT (Rate) dated 28th February, 2023 made following amendment in Notification No. 12/2017- CT (Rate) dated 28th June,2017 (Exemption Notification)

In the said notification, in the Explanation, clause 3 (iva) has been inserted w.e.f 1st March,2023, namely:

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

As a result of this the exemption granted vide entry 66 of notification 12/2017-CT (Rate) is extended to any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions.

CBIC vide Notification No. 02/2023-CT (Rate) dated 28th February,2023 made amendment in Notification No. 13/2017- CT (Rate) dated 28th June,2017 (RCM Notification).

In said notification, in the explanation in clause (h) for the words “and State Legislatures” the words “State Legislatures, Courts and Tribunals” shall be substituted w.e.f. 1st March, 2023.

As a result of this, service provided by the State Legislatures, Courts and Tribunals are also liable for payment of GST under RCM and the provisions of this notification shall also apply to them as they are applicable to service provided by Central Government and State Government.

CBIC vide Notification No. 03/2023-CT (Rate) dated 28th February, 2023 has made amendment in notification 01/2017 –CT (Rate) dated 28th June,2017, thereby following entries has been substituted.

Schedule I – 2.5%

Sl. No.	Tariff item, sub-heading, heading or Chapter	Earlier Entry	Amended Entry
91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labeled; Khandsari Sugar, pre-packaged and labeled	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labeled; Khandsari Sugar, pre-packaged and labeled; Rab, pre-packaged and labeled

In Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely:

Sl. No.	Tariff item, sub-heading, heading or Chapter	Entry
186A	8214	Pencil sharpeners

In Schedule III – 9% against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted:

Sl. No.	Tariff item, sub-heading, heading or Chapter	Entry
302A	8214	Other articles of cutlery (for example, hair clippers, butchers’ or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) other than pencils and sharpeners

This notification has come into force w.e.f. 1st March, 2023

CBIC vide Notification No.04/2023 – CT (Rate) dated 28th February, 2023 has amended notification 02/2017– CT (Rate) dated 28th June,2017 (Exemption Notification) wherein following entries inserted w.e.f. 1st March, 2023

Sl. No.	Tariff item, sub-heading, heading or Chapter	Entry
94	1701 or 1702	(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labeled.; (ii) Khandsari Sugar, other than pre-packaged and labeled New Entry (iii) Rab, other than pre-packaged and labeled