

CHANGES UNDER GST

(Applicability, Exemptions, Rates, RCM)

From **18.07.2022**

(The author has tried to cover all the aspects, which may be useful to all. But Views are strictly personal and this document is only for ease of reference, kindly take the decision in your wisdom, please refer to official notifications / circular for more details)

Pankaj Kannaujiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannaujiya.com / 0261-4897877 (Ext 13) | Website: www.kannaujiya.com



KANNAUJIYA & Co.
Cost Accountants & Reg. Valuers (SFA)



Firstly, I will start from the title of this article i.e., **CHANGES IN GST**, it is a very common thing in GST. We can say on every month there are something changes in GST. In my view, it is something like that every morning, we looked up our app store, and it will be showing as there is an update, you need to update the apps, in the same manner, if you see the website of CBIC, something new will definitely found related to GST law & rules. Sometimes it would be in form of notifications, sometimes circulars, press releases, or clarifications, and after all in the end advisory is the simplest way to update the GST system. I'm telling the simplest way to advisory because, there is no legal existence of these advisories, this type of advisory will never help to reduce the litigation from the departments.

This time also the government has come out with the monsoon offer in GST, so many changes, especially on coverage of GST applicability, starting from non-branded food items to services of Post -Office, RBI & renting the residential premises, and health sector also could not escape this time, the GST entered in backside door in the healthcare sector also.

These changes will definitely help the government to increase their monthly GST Collection, but it will very badly affect everyone's household budget. I'm not predicting anything about what will be impact the Indian economy, I'm too young for this, but I can surely predict it will increase the inflation rate and the cost of daily consumables.

In this article

With my limited knowledge & experience, I tried to compile all the changes. For better understanding & easily understanding, I prepared a comparative table "**Current provisions/rates/descriptions which are applicable till 17.07.2022 VS What is going to be changed from 18.07.2022**"

Several recommendations have been made in the 47th GST Council meeting held on 28th and 29th June 2022. Some of the major proposed changes are related to eatable items like grains, pulses etc. It was decided that in the GST council meeting, these proposed changes will come into effect from 18th July 2022 onwards, based on which several notifications were published by the Ministry of Finance on 13th July 2022.

Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com



KANNAUJIYA & Co.
Cost Accountants & Reg. Valuers (SFA)



NOTIFICATION NO. 03/2022- CENTRAL TAX (RATE)

(This notification has been announced to amend the notification 11/2017-Central Tax (Rate), dated the 28th June, 2017 and it mainly provide the rate GST of service -Chapter 99. This notification brings the changes in the rate of construction services to the Central Government, State Government, local authority from **5 % to 12 % and 12% to 18%.**)

KANNAUJIYA & Co.
Cost Accountants & Reg. Valuers (SFA)

Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

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CURRENT PROVISIONS / RATES / DESCRIPTION WHICH ARE APPLICABLE TILL 17.07.2022				WHAT IS GOING TO BE CHANGED FROM 18.07.2022 (Provisions which are omitted or remove has been strike through and which new inserted highlighted as GREEN)			
SR NO	Chapter / Heading / Sub-heading / Tariff item	GST RATE	Description of Goods	SR NO	Chapter / Heading / Sub-heading / Tariff item	GST RATE	Description of Goods
3	Heading 9954 (Construction services)	12%	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	3	Heading 9954 (Construction services)	12%	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.
3	Heading 9954 (Construction services)	12%	(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia),(ib), (ic), (id), (ie) and (if)]16 above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-	3	Heading 9954 (Construction services)	12%	(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia),(ib), (ic), (id), (ie) and (if)]16 above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-



(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;

(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;

(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All(Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;

(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union Territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

~~(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;~~

~~(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;~~

~~(c) a civil structure or any other original works pertaining to the “In situ redevelopment of existing slums using land as a resource, under the Housing for All(Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);~~

~~(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;~~

~~(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union Territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);~~

~~(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);~~



			<p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p> <p>Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the central tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 5 per cent.</p> <p>(g) a building owned by an entity registered under section 12AA [or 12AB]21 of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.]22</p>			<p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p> <p>Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the central tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 5 per cent.</p> <p>(g) a building owned by an entity registered under section 12AA [or 12AB]21 of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.]22</p>	
3	Heading 9954 (Construction services)	12%	<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above]24, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, [excluding]25 monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by</p>	3	Heading 9954 (Construction services)	12%	<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above]24, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, [excluding]25 monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by</p>



		<p>competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; [(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;]26</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>			<p>competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; [(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;]26</p> <p>(e) post harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>		
3	Heading 9954 (Construction services)	12%	(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1 st April, 2019,	3	Heading 9954 (Construction services)	12%	(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below, in a



			or in an ongoing project in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,				project which commences on or after 1 st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,
3	Heading 9954 (Construction services)	12%	(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above;} ²⁹ , provided to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017. [Explanation. - For the purposes of this item, the term ‘businesses shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]	3	Heading 9954 (Construction services)	12%	(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above;}²⁹, provided to the Central Government, State Government, Union territory or a local authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017. [Explanation. – For the purposes of this item, the term ‘businesses shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]
		12%	(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and			12%	(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and



			Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory or a local authority				Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory or a local authority
3	Heading 9954 (Construction services)	5%	(vii) Composite supply of works contracts as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, [Union territory or a local authority]	3	Heading 9954 (Construction services)	5% 12%	(vii) Composite supply of works contracts as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, [Union territory or a local authority]
3	Heading 9954 (Construction)	5%	(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory or a local authority		Heading 9954 (Construction)	5% 12%	(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory or a local authority
3	Heading 9954 (Construction)	18%	(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above. Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.		Heading 9954 (Construction)	18%	(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (vii), (viii) (x) and (xi) above. Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.
7	Heading 9963	12%	(i) Supply of "hotel accommodation" having value of supply of a unit of accommodation above one thousand	7	Heading 9963	12%	(i) Supply of "hotel accommodation" having value of supply of a unit of accommodation above one thousand



	(Accommodation, food and beverage services)		rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.		(Accommodation, food and beverage services)	rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.
8	Heading 9964 (Passenger transport services)	5%	(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	8	Heading 9964 (Passenger transport services)	5% (vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.
						5% (via) Transport of passengers, with or without accompanied belongings, by ropeways. (The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]
8	Heading 9964 (Passenger transport services)	18%	(vii) Passenger transport services other than (i), (ii), (iii), (iv), [(iva), (v) and (vi) above			18% (vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.



Provisions related to GTA & Health care

Sr No	Chapter, Section or Heading	Description of Services			IGST Rate (%)	Condition
Current Provisions						
9	Heading 9965 (Goods transport services)	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation. - "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]
9	Heading 9965 (Goods transport services)	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation. - "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	6	6	12	Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.
New Provisions						
9	Heading 9965 (Goods transport services)	"(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA were, -				
		(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	2.5	5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]
		(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5 Or 6	2.5 Or 6	5 Or 12	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to Explanation no. (iv)]



						(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year: Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022: Provided further that invoice for supply of the service charging Central tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.”;
New Addition after (vi)						
9	Heading 9965 (Goods transport services)	(via) Transport of goods by ropeways.	2.5	2.5	5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]
New Addition after (iii)						
10	Heading 9966 Rental services of transport vehicles [with operators]	(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	6	12	
Current Provisions						
11	Heading 9967 (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]



KANNAUJIYA & Co.
Cost Accountants & Reg. Valuers (SFA)



Notification no. 03/2022-
Central Tax (Rate)
Change in rate of Services

11	Heading 9967 (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	6	6	12	Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.
New Provisions						
11	Heading 9967 (Supporting services in transport)	Supporting services in transport. Explanation: This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	9	18	
Current Provision						
15	Heading 9971 (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. Explanation.- (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	6	6	12	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com



New Provision						
15	Heading 9971 (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. Explanation- (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	6	6	12	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
Current Provision						
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) [except services by way of dyeing or printing of the said textile and textile products (c) all products [other than diamonds] 108 falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals;	2.5	2.5	5	



		<p>(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p>(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;</p> <p>(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);]</p> <p>112</p> <p>[(i) manufacture of handicraft goods.</p> <p>Explanation.- The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time</p>				
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) [except services by way of</p>	2.5	2.5	5	



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Notification no. 03/2022-
 Central Tax (Rate)
 Change in rate of Services

		<p>dyeing or printing of the said textile and textile products</p> <p>(c) all products [other than diamonds]108 falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil;</p> <p>(e)Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p>(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);}112</p> <p>{(i) manufacture of handicraft goods.</p> <p>Explanation. The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number</p>				
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Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com



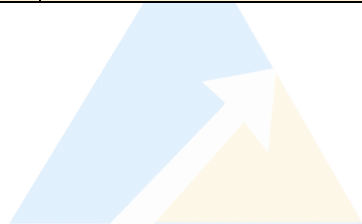
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Notification no. 03/2022-
Central Tax (Rate)
Change in rate of Services



		G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time				
New Addition						
31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	2.5	5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
New Addition						
32	Heading 9994	(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	6	12	



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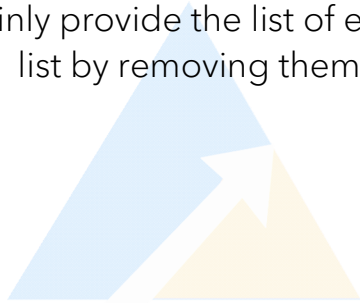


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NOTIFICATION NO. 04/2022- CENTRAL TAX (RATE)

(This notification has been announced to amend the notification 12/2017-Central Tax (Rate), dated the 28th June, 2017 and it mainly provide the list of exempted services under chapter 99. This notification brings the changes in exempted services list by removing them from exemption list to taxable list such as service of department of post , RBI, IRDA etc.)



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You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com



CURRENT PROVISIONS / RATES / DESCRIPTION WHICH ARE APPLICABLE TILL 17.07.2022				WHAT IS GOING TO BE CHANGED FROM 18.07.2022 (Provisions which are omitted or remove has been strike through and which new inserted highlighted as GREEN)			
SR NO	Chapter / Heading / Sub-heading / Tariff item	IGST RATE	Description of Goods	SR NO	Chapter / Heading / Sub-heading / Tariff item	GST RATE	Description of Goods
6	Chapter 99	NIL	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	6	Chapter 99	NIL	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.
7	Chapter 99	NIL	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.				Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year. Explanation. - For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,-



			<p>Explanation.- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-</p> <p>(a) services,-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>			<p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>
8	Chapter 99	NIL	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:</p> <p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>			<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:</p> <p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>
9	Chapter 99	NIL	<p>Services provided by Central Government, State Government, Union territory or a local authority</p>			<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p>



			<p>where the consideration for such services does not exceed five thousand rupees: Provided that nothing contained in this entry shall apply to-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers: Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>			<p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers: Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>
12	Heading 9963 or Heading 9972	NIL	Services by way of renting of residential dwelling for use as residence.			Services by way of renting of residential dwelling for use as residence except where the residential dwelling is rented to a registered person
14	Heading 9963	NIL	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having [value of supply]16 of a unit of accommodation below one thousand rupees per day or equivalent.			Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having [value of supply]16 of a unit of accommodation below one thousand rupees per day or equivalent.



15	Heading 9964	NIL	Transport of passengers, with or without accompanied belongings, by – (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-air conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.			Transport of passengers, with or without accompanied belongings, by – (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal (b) non-air conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.
20	Heading 9965	NIL	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure			Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure
21	Heading 9965 or	NIL	Services provided by a goods transport agency, by way of transport in a goods carriage of -			Services provided by a goods transport agency, by way of transport in a goods carriage of -



	Heading 9967		(a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.			(a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.
24 B	Heading 9967 or Heading 9985	NIL	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	24 B	Heading 9967 or Heading 9985	NIL “Services by way of storage or warehousing of cereals, pulses, fruits and vegetables
				24C	Chapter 9968	NIL Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).
26	Heading 9971	NIL	Services by the Reserve Bank of India.	26	Heading 9971	NIL Services by the Reserve Bank of India.
32	Heading 9971	NIL	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	32	Heading 9971	NIL Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).

33	Heading 9971	NIL	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	33	Heading 9971	NIL	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.
47A	Heading 9983 or Heading 9991	NIL	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	47A	Heading 9983 or Heading 9991	NIL	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.
51	Heading 9984	NIL	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax	51	Heading 9984	NIL	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax
52	Heading 9985	NIL	Services by an organiser to any person in respect of a business exhibition held outside India	52	Heading 9985	NIL	Services by an organiser to any person in respect of a business exhibition held outside India
				52A	Heading 9985	NIL	Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India: Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less: Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be



						<p>considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p>Explanation. - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p>Illustrations:</p> <p><i>A tour operator provides a tour operator service to a foreign tourist as follows: - (a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/- Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50%of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-); (b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/- Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-); (c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/- Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i></p>	
53A	Heading 9985	NIL	Services by way of fumigation in a warehouse of agricultural produce.	53A	Heading 9985	NIL	Services by way of fumigation in a warehouse of agricultural produce.
54	Heading 9986	NIL	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour;		Heading 9986	NIL	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying,



			(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce; [(h) services by way of fumigation in a warehouse of agricultural produce.]			fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce; [(h) services by way of fumigation in a warehouse of agricultural produce.]
56	Heading 9988	NIL	Services by way of slaughtering of animals.	Heading 9988	NIL	Services by way of slaughtering of animals.
73	Heading 9988 or any other Heading of Section 8 and Section 9	NIL	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Heading 9988 or any other Heading of Section 8 and Section 9	NIL	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.
74	Heading 9993	NIL	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics;	74 Heading 9993	NIL	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics;



			(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.				Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.
75	Heading 9994	NIL	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto	75	Heading 9994	NIL	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto
80	Heading 9996	NIL	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	80	Heading 9996	NIL	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income tax Act. Services by way of training or coaching in (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;
82A	Heading 9996	NIL	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020	82A	Heading 9996	NIL	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020 [whenever rescheduled]



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NOTIFICATION NO. 05/2022- CENTRAL TAX (RATE)

(This notification has been announced to amend the notification 13/2017-Central Tax (Rate), dated the 28th June, 2017 and it mainly provide the list services under **Reverse Charge Mechanism (RCM)**. This notification brings the changes in provisions of Reverse charges mechanism such as withdrawal of threshold limit of Rs. 750 & Rs. 1500/- and addition of new RCM rules on letting out residential property to registered person.

Pankaj Kannaujiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannaujiya.com / 0261-4897877 (Ext 13) | Website: www.kannaujiya.com



Sl. No.	Category of Supply of Services	Supplier of Service	Recipient of Service
<p>PROVISIONS UP TO 17.07.2022</p> <p>1</p>	<p>Supply of Services by a goods transport agency (GTA), [who has not paid central tax at the rate of 6%,]1 in respect of transportation of goods by road to-</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p> <p>Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p>	<p>Goods Transport Agency (GTA)</p>	<p>(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered underthe Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>



		(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.		
Provisions FROM 18.07.2022	1	<p>Supply of Services by a goods transport agency (GTA), who has not paid central tax at the rate of 6%. in respect of transportation of goods by road to-</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p> <p>Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -</p>	Supply of Services by a goods	<p>(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p>



		<p>(a) a department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.</p> <p>Provided further that nothing contained in this entry shall apply where, - i. the supplier has taken registration under the CGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and</p> <p>ii. the supplier has issued a tax invoice to the recipient charging Central Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him</p>		<p>(g) any casual taxable person; located in the taxable territory.</p>
<p>PROVISIONS UP TO 17.07.2022</p>	<p>5</p>	<p>Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, -</p> <p>(1) renting of immovable property, and</p> <p>(2) services specified below-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p>	<p>Central Government, State Government, Union territory or local authority</p>	<p>Any business entity located in the taxable territory.</p>



		(iii) transport of goods or passengers.		
PROVISIONS FROM 18.07.2022	5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
NEW INSERTATION	5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person

Cost Accountants & Reg. Valuers (SFA)



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NOTIFICATION NO. 06/2022- CENTRAL TAX (RATE)

(This notification has been announced to amend the notification 1/2017-Central Tax (Rate), dated the 28th June, 2017 and it mainly provide the list services under **goods** which are taxable under different rate as 5%,12%,18%,28% & 0.25%. This notification brings the changes in coverage of goods under GST. There are several changes, especially on **branded & non-branded points**. Earlier major eatables/ food item like grain and rice was taxable when it was **bearing or holding any brand name**, but from 18.07.2022, it was going to be changed from brand to '**pre-packaged and labelled**'. Some items are omitted from this list, **that not means it is removed from GST**, it is moved from this schedule I (2.5%) to Schedule II (6%), such as solar heater etc. it means now solar heater GST rate increased from 5% to 12%.)

KANNAUJIYA & Co.
Cost Accountants & Reg. Valuers (SFA)

Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com



CURRENT PROVISIONS / RATES / DESCRIPTION WHICH ARE APPLICABLE TILL 17.07.2022			WHAT IS GOING TO BE CHANGED FROM 18.07.2022 (Provisions which are omitted or remove has been struck through and which new inserted highlighted as GREEN)		
SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
SCHEDULE I – 2.5%					
1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]	1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE], pre-packaged and labelled
2	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	2	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE, pre-packaged and labelled
9	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa	9	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa
			9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled”;

11	0406	Chena or paneer put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	11	0406	Chena or paneer put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
13	0409	Natural honey, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	13	0409	Natural honey, put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE] ,pre-packaged and labelled
16	0504	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	16	0504	All goods [other than fresh or chilled] and put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE ,pre-packaged and labelled
25	0713	Dried leguminous vegetables, shelled, whether or not skinned or split put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	25	0713	Dried leguminous vegetables, shelled, whether or not skinned or split put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
26	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and,-	26	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen,



		(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE			whether or not sliced or in the form of pellets, put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE, pre-packaged and labelled
30	08	Dried makhana, whether or not shelled or peeled put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE	30	08	Dried makhana, whether or not shelled or peeled put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE, pre-packaged and labelled
45	10	All goods i.e. cereals, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	45	10	All goods i.e. cereals, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE] , pre-packaged and labelled
46	1001	Wheat and meslin put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	46	1001	Wheat and meslin put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
47	1002	Rye put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those	47	1002	Rye put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or

		where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
48	1003	Barley put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	48	1003	Barley put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
49	1004	Oats put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	49	1004	Oats put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
50	1005	Maize (corn) put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	50	1005	Maize (corn) put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
51	1006	Rice put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	51	1006	Rice put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
52	1007	Grain sorghum put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect	52	1007	Grain sorghum put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has

		of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
53	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	53	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
54	1101	Wheat or meslin flour put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	54	1101	Wheat or meslin flour put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
55	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	55	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE] , pre-packaged and labelled
56	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	56	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
58	1105	Meal, powder, Flour, flakes, granules and pellets of potatoes put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any	58	1105	Meal, powder, Flour, flakes, granules and pellets of potatoes put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any



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**Notification no. 06/2022-
Central Tax (Rate)
Change In Tax (Goods)
Schedule I -2.5%**

		actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE] , pre-packaged and labelled
59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	59	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], pre-packaged and labelled
91	1701	Beet sugar, cane sugar	91	1701	Beet sugar, cane sugar
			91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;
98	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)	98	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
			98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE] , other than those pre-packaged and labelled” shall be substituted
163	2706	Tar distilled from coal, from lignite or from peat	163	2706	Tar distilled from coal, from lignite or from peat
181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in	181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in

Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com

		accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia]			accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia]
			181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes
182	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name	182	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name, pre-packaged and labelled
197A	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	197A	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
197B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	197B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
197C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	197C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other	197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other
215	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn, including coir pith compost put up in unit container and bearing a brand name	215	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn, including coir pith compost put up in unit container and bearing a brand name, pre-packaged and labelled
230	84	Pawan Chakki that is Air Based Atta Chakki	230	84	Pawan Chakki that is Air Based Atta Chakki
232	8419 12	Solar water heater and system	232	8419 12	Solar water heater and system
233	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the	233	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals

		working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof			or dried leguminous vegetables other than farm type machinery and parts thereof
234A	84 or 85	E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer	234A	84 or 85	E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer
234C	8509	Wet grinder consisting of stone as grinder	234C	8509	Wet grinder consisting of stone as grinder
255	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney	255	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
			255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids];
Entries relating thereto, in List No. 3, in item (B), the sub-item (1) (B) (1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule					

Explanation, (it is part of the notification 6/2022 Central Tax Rate)

The expression '**pre-packaged and labelled**' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'



CURRENT PROVISIONS / RATES / DESCRIPTION WHICH ARE APPLICABLE TILL 17.07.2022			WHAT IS GOING TO BE CHANGED FROM 18.07.2022 (Provisions which are omitted or remove has been striked through and which new inserted highlighted as GREEN)		
SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
SCHEDULE II – 6%					
16	0804	Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried	16	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried
41A 46	2009 89 90 2106 90	Tender coconut water put up in unit container and, -(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	41A	2009 89 90	Tender coconut water put up in unit container and, -(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE], pre-packaged and labelled
		Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram] put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	46	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram] put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE], pre-packaged and labelled
65	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or	65	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile



		denatal adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]			laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or denatal adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives and Ostomy appliances]
70	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink	70	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink
85A	4016	Rubber bands	85A	4016	Rubber bands
			85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
			85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
			85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
			85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
			85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;
120	4811	Aseptic packaging paper	120	4811	Aseptic packaging paper
125	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	125	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets



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**Notification no. 06/2022-
Central Tax (Rate)
Change In Tax (Goods)
Schedule II - 6%**

			125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed*;
176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
187	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	187	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
188	8214	Paper knives, Pencil sharpeners and blades therefor	188	8214	Paper knives, Pencil sharpeners and blades therefor
189	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	189	8215	Spoons, forks, ladles, skimmers, cake servers, fish knives, butter knives, sugar tongs and similar kitchen or tableware
192	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	192	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
193	8414 20 10	Bicycle pumps	193	8414 20 10	Bicycle pumps
194	8414 20 20	Other hand pumps	194	8414 20 20	Other hand pumps
			194A	8419 12	Solar water heater and system
195	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps	195	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps
197	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437, Parts [9433 90 00]	197	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437, Parts [9433 90 00]
198	8434	Milking machines and dairy machinery			machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof
			198	8434	Milking machines and dairy machinery
205	8539	LED lamps	205	8539	LED lamps
217	901720	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments	217	901720	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments
221	9021	Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than	221	9021	Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than

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		orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids			orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids
226	9405	LED lights or fixtures including LED lamps	226	9405	LED lights or fixtures including LED lamps
227	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)	227	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)

Explanation, (it is part of the notification 6/2022 Central Tax Rate)

The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’

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CURRENT PROVISIONS / RATES / DESCRIPTION WHICH ARE APPLICABLE TILL 17.07.2022			WHAT IS GOING TO BE CHANGED FROM 18.07.2022 (Provisions which are omitted or removed has been struck through and which new inserted highlighted as GREEN)		
SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	SR NO	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
SCHEDULE III – 9%					
30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
			54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink";
148	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]	148	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]
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)	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) Cheques, loose or in book form

182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or 18 more fly ash content]	182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or 18 more fly ash content] other than Fly ash bricks; Fly ash aggregates; Fly ash blocks
301A	8212	Razors and razor blades (including razor blade blanks in strips)	301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
			301A 301AA	8212	Razors and razor blades (including razor blade blanks in strips)
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 paper knives, pencil sharpeners and blades therefore]	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 paper knives, pencil sharpeners and blades therefore]
			302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]	317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60] (a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]	317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]
			317C	8414 20 10	Bicycle pumps



			317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;
328	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	328	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
			328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
			328B	8434	Milking machines and dairy machinery
329	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	329	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
			329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
371	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter	371	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
			371A	84 or 85	E-waste Explanation.- For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]	376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
390	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]	390	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]
406	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	406	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof

			406A	8807	Parts of goods of heading 8801
413 438A	9017 9405	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petro max, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]	413	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter
			438A	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petro max, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]



CURRENT PROVISIONS / RATES / DESCRIPTION WHICH ARE APPLICABLE TILL 17.07.2022			WHAT IS GOING TO BE CHANGED FROM 18.07.2022 (Provisions which are omitted or remove has been strickthrough and which new inserted highlighted as GREEN)		
SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
Schedule IV -0.125%					
1	7102	All goods	1	7102	All goods Rough diamonds or simply sawn diamonds, industrial or non-industrial
3	7104	Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport	3	7104	Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped



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Notification no. 06/2022-
Central Tax (Rate)
Change In Tax (Goods)
Schedule VII – 0.75% (New)

SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	SR NO	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
Schedule VII – 0.75% (New inserted Schedule)					
		<i>Not in earlier act</i>	1	7102	Goods other than those specified against S. No. 1 in Schedule VI
			2	7104	Goods other than those specified against S. No. 3 in Schedule VI";

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Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com



CONCLUSION

If we talk about reality, there no conclusion in GST. Since July 2017, it is full off confusions, doubts & uncertainty. However, we need to sum-up everything at a point, so at the end I tried to conclude my compilation are as;

Firstly, government need to give the earliest clarification on **'pre-packaged and labelled'** and **'Renting the residential premises to registered taxpayer'** because it is very doubtful.

Now the questions arise, **what is the 'pre-packaged and labelled', whether it is defined in Goods & Service Tax Act?** For this question, there is an explanation issued in the notification 6/2022 Central Tax (Rate) dated 13.07.2022 are as under;

*"The expression **'pre-packaged and labelled'** means a **'pre-packaged commodity'** as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder"*

Section 2 (l) of the Legal Metrology Act, 2009 defines the **pre-packaged commodity** as

"pre-packaged commodity" means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a pre-determined quantity;"



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My Interpretation/view on these changes. (Pre-packaged and labelled)

On a plain reading of the notification, it is like two conditions are laying with this phrase first is **Pre-Packaging** & second is **labelling** and as '**AND**' mentioned in both the word (pre-packaged and labelled), therefore **if both conditions will satisfy the tax would be levied.**

But after reading the explanation it says that "The expression '**pre-packaged and labelled**' means a '**pre-packaged commodity**'"

It means pre-packaged and labelled means Pre-package commodity and labelling is an essential part of pre-packaging as per the Legal Metrology Act.

From 18th July 2022, all the food products like grains, pulses, rice etc. whether branded or non-branded will be also levied GST if it is sold pre-packaged & labelled. Presently who are consuming the branded goods, are paying the GST on these items but from 18th July 2022, all consumers have to pay GST on these items even after non-branded also (Excluding those who procure in loose form). Some new items were **also added such as Curd, Lassi, and Buttermilk Jaggery of all types including Cane Jaggery (gur) under GST.** Due to these changes, GST Revenue will be definably increased but it will very badly impact the budget of the common man.

Pankaj Kannauiya – FCMA, CIPFA-UK, M.com (Tax) | IBBI Reg. Valuer-SFA

You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com



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The above change will create a huge impact on the consumer necessity market as the direct burden will be borne by the consumers. This will impact not only supermarkets & marts but to local shopkeepers & local dealers also, who are selling their goods food grains, pulses and other eatables in pre-packaged conditions.

If we talk about the inflation rate, as we can say almost very huge coverage of goods has been covered by this notification along with tax on ICU room, residential house rent, Postal services & RBI services, hotel accommodation (*below 1000 also*), increasing tax rate of solar heater etc. This will be going to definitely increase the inflation rate in coming days.

Hope the government will soon updates all the bug of GST system and give us the hurdle free GSTIN & law.

Hope for best.

Jay Hind, Jay Bharat.

- **Pankaj Kannauiya**
16.07.2022

THANK YOU

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You may reach me at pankaj@kannauiya.com / 0261-4897877 (Ext 13) | Website: www.kannauiya.com