

List of WBGST Rate Notifications vis-a vis Central Notification with Subject
[Updated till 31.01.2022]

Tax (Rate) Notifications

2017

Sl. No.	Centre's Notification No. & Date	State's Notification No. & Date	Brief Subject
1.	01/2017 (Rate) – 28.06.2017	1125-FT – 28.06.2017	Schedule of tax rates on taxable goods under GST.
1.1.	Corrigendum – 30.06.2017	1176-FT – 30.06.2017	Corrigendum 1 to goods rate notification No. 1125-F.T.
1.2.	Corrigendum – 12.07.2017	1277-FT – 14.07.2017 2159-F.T.– 01.12.2017	Corrigendum 2 to goods rate notification No. 1125-F.T. reducing rate of bran, sharps and other residues of cereals etc. to 5%, of dried citrus fruit to 12% etc.
1.3.	Corrigendum – 27.07.2017	1351-FT – 27.07.2017	Corrigendum 3 to goods rate notification No. 1125-F.T. reducing rate of mishri, batasha, lobhan to 5%, desiccated coconuts and soft or hard dates to 12% etc.
2.	02/2017 (Rate) – 28.06.2017	1126-FT – 28.06.2017	Schedule of Exempted goods u/s 11(1) of the GST Act.
2.1.	Corrigendum – 12.07.2017	1278-FT – 14.07.2017	Corrigendum 1 to Schedule for exempted goods notification No. 1126-F.T.
2.2.	Corrigendum – 27.07.2017	1357-FT – 27.07.2017	Corrigendum 2 to Schedule for exempted goods notification No. 1126-F.T.
3.	03/2017 (Rate) – 28.06.2017	1127-FT – 28.06.2017	2.5 % concessional rate of goods required in connection with petroleum operations or coal bed methane operations.
4.	04/2017 (Rate) – 28.06.2017	1128-FT – 28.06.2017	Schedule of taxable goods on which tax is payable by the recipient on reverse charge mechanism u/s 9(3), viz. cashew nuts, tendu leaves etc.
5.	05/2017 (Rate) – 28.06.2017	1129-FT – 28.06.2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3).
6.	06/2017 (Rate) – 28.06.2017	1130-FT – 28.06.2017	Refund of 50% Central/ State tax paid on all inward supplies of goods by CSD, under Ministry of Defence when such goods are sold to unit run canteen or to authorised

			customers of CSD.
7.	07/2017 (Rate) – 28.06.2017	1131-FT – 28.06.2017	Exempting taxable supplies of goods made by CSD, to Unit Run Canteens etc.
8.	08/2017 (Rate) – 28.06.2017	1132-FT – 28.06.2017	Exemption from tax payable on goods under reverse charge mechanism u/s 9(4) upto Rs. 5000/- per day.
9.	09/2017 (Rate) – 28.06.2017	1133-FT – 28.06.2017	Exemption for Tax Deductors from payment of tax on reverse charge mechanism u/s 9(4).
10.	10/2017 (Rate) – 28.06.2017	1134-FT – 28.06.2017	Exemption for persons dealing in buying and selling of second hand goods, who pays tax under margin scheme from payment of tax on reverse charge mechanism u/s 9(4).
11.	11/2017 (Rate) – 28.06.2017	1135-FT – 28.06.2017	Schedule of tax rates on services under GST.
12.	12/2017 (Rate) – 28.06.2017	1136-FT – 28.06.2017	Schedule for Exempted services u/s 11(1) under GST.
13.	13/2017 (Rate) – 28.06.2017	1137-FT – 28.06.2017	Schedule of taxable services on which tax is payable by the recipient on reverse charge mechanism u/s 9(3), e.g. GTA service, Advocate service etc.
13.1	Corrigendum	1736-FT – 25.09.2017	Corrigendum to Schedule for RCM notification No. 1137-F.T. on services relating to Advocate Service.
14.	14/2017 (Rate) – 28.06.2017	1138-FT – 28.06.2017	Services by way of any activity in relation to a function entrusted to Panchayat under Article 243G of the Constitution to be treated neither as a supply of goods nor a supply of service. [u/s 7(2)].
15.	15/2017 (Rate) – 28.06.2017	1139-FT – 28.06.2017	Supplies of real estate service specified in 5(b) of Schedule II are not eligible for refund of unutilized ITC u/s 54(3).
16.	16/2017 (Rate) – 28.06.2017	1140-FT – 28.06.2017	To specify United Nations or a specialized international organization and foreign diplomats etc. as the persons eligible to get refund u/s 55, and the conditions thereof.
17.	17/2017 (Rate) – 28.06.2017	1141-FT – 28.06.2017	Categories of services the tax on which shall be paid by the electronic commerce operator u/s 9(5).
18.	18/2017 (Rate) – 30.06.2017	1175-FT – 30.06.2017	Amendment 1 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rate of tax on fertilizers from 12% to 5%.
19.	19/2017 (Rate) –	1475-FT –	Amendment 2 to Rate Schedule of taxable

	18.08.2017	18.08.2017	goods notification No. 1125-F.T. reducing rate of tax on tractor parts from 28% to 18%.
20.	20/2017 (Rate) – 22.08.2017	1497-FT – 22.08.2017	Amendment 1 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on certain works contract services to Government etc. from 18% to 12% etc.
21.	21/2017 (Rate) – 22.08.2017	1498-FT – 22.08.2017	Amendment 1 to Schedule for Exempted services notification No. 1136-F.T. exempting services to and by FIFA related to any event under FIFA World Cup 2017 and services provided by Fair price shops to Government.
22.	22/2017 (Rate) – 22.08.2017	1499-FT – 22.08.2017	Amendment 1 to Notification regarding tax payable on services on RCM notification No. 1137-F.T. on GTA services.
23.	23/2017 (Rate) – 22.08.2017	1500-FT – 22.08.2017	To specify that tax on services of housekeeping - plumbing etc. made through an ECO shall be paid by such ECO u/s 9(5).
24.	24/2017 (Rate) – 21.09.2017	1684-FT – 21.09.2017	Amendment 2 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on works contract services to Government etc. in relation to non-commercial civil works, educational and clinical establishment etc. from 18% to 12% .
25.	25/2017 (Rate) – 21.09.2017	1685-FT – 21.09.2017	Amendment 2 to Schedule for Exempted services notification No. 1136-F.T. exempting services by way of admission to the events organised under FIFA World Cup 2017.
26.	26/2017 (Rate) – 21.09.2017	1700-FT – 21.09.2017	Exemption of supply of heavy water and nuclear fuels to the Nuclear Power Corporation of India Ltd.
27.	27/2017 (Rate) – 22.09.2017	1713-FT – 22.09.2017	Amendment 3 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax several commodities, and amending provisions relating to commodities put up in unit container (brand name).
28.	28/2017 (Rate) – 22.09.2017	1714-FT – 22.09.2017	Amendment 1 to Schedule of exempted goods notification No. 1126-F.T. exempting idols of clay , cotton seed oil cake etc. and specifying list of indigenous handmade musical instruments.
29.	29/2017 (Rate) – 22.09.2017	1715-FT – 22.09.2017	Amendment 1 to Notification No. 1129-F.T. [05/2017-C.T.(Rate)] –no refund of accumulated ITC on Corduroy fabrics.
30.	30/2017 (Rate) –	1762-FT–	Amendment 3 to Schedule for Exempted

	29.09.2017	10.10.2017	services notification No. 1136-F.T. exempting supply of services associated with transit cargo to Nepal and Bhutan .
31.	31/2017 (Rate) – 13.10.2017	1795-FT– 13.10.2017	Amendment 3 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on printing, leasing of motor vehicle etc. and introducing Government Entity.
32.	32/2017 (Rate) – 13.10.2017	1796-FT– 13.10.2017	Amendment 4 to Schedule for Exempted services notification No. 1136-F.T. exempting services by way of admission to the events organised under FIFA World Cup 2017 .
33.	33/2017 (Rate) – 13.10.2017	1797-FT– 13.10.2017	Amendment 2 to Notification regarding tax payable on services on RCM notification No. 1137-F.T. regarding supply of services by the members of the Overseeing Committee to RBI .
34.	34/2017 (Rate) – 13.10.2017	1798-FT– 13.10.2017	Amendment 4 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax on several commodities including sliced dried mango, khakra etc.
35.	35/2017 (Rate) – 13.10.2017	1799-FT– 13.10.2017	Amendment 2 to Schedule of exempted goods notification No. 1126-F.T. exempting duty credit scrips , supply of goods by a Government Entity to Government etc. against consideration received as grant .
36.	36/2017 (Rate) – 13.10.2017	1800-FT– 13.10.2017	Amendment 1 to Schedule of taxable goods on which tax is payable by the recipient on RCM notification No. 1128-F.T. [04/2017-C.T.(Rate)] u/s 9(3) requiring a registered dealer to pay tax on RCM on used vehicle etc. when purchased from Government or a local authority.
37.	37/2017 (Rate) – 13.10.2017	1801-FT– 13.10.2017	Seeks to prescribe Tax rate on the leasing of motor vehicles purchased by lessor before 01.07.2017. (65%)
38.	38/2017 (Rate) – 13.10.2017	1802-FT– 13.10.2017	Suspension of provision of tax payable on RCM under section 9(4) till 31.03.2018 by amending to Notification No. 1132-F.T. [08/2017(Rate)].
39.	39/2017 (Rate) – 18.10.2017	1851-FT– 13.10.2017	Seeks to reduce GST rate on Food preparations for free distribution to economically weaker sections of the society (Pushtahaar).
40.	40/2017 (Rate) –	1874-FT–	Seeks to prescribe state Tax rate of 0.05% on intra-State supply of taxable goods by a

	23.10.2017	23.10.2017	registered supplier to a registered recipient for export subject to specified conditions.
41.	41/2017 (Rate) – 14.11.2017	2019-FT– 14.11.2017	Amendment 5 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax on several commodities including 178 items from 28% to 18% or less.
42.	42/2017 (Rate) – 14.11.2017	2020-FT– 14.11.2017	Amendment 3 to Schedule of exempted goods notification No. 1126-F.T. exempting bangles of lac/shellac, guar meal etc.
43.	43/2017 (Rate) – 14.11.2017	2021-FT– 14.11.2017	Amendment 2 to Schedule of taxable goods on which tax is payable by the recipient on RCM notification No. 1128-F.T. [04/2017-C.T.(Rate)] u/s 9(3) requiring a registered dealer to pay tax on cotton on RCM.
44.	44/2017 (Rate) – 14.11.2017	2022-FT– 14.11.2017	Amendment 2 to Notification No. 1129-F.T. [05/2017-C.T. (Rate)] –no refund of accumulated ITC on textile materials.
45.	45/2017 (Rate) – 14.11.2017	2023-FT– 14.11.2017	This notification seeks to prescribe 2.5% concessional rates on certain goods supplies to specific public funded research institute and subject to specified condition [new stand-alone notification]
46.	46/2017 (Rate) – 14.11.2017	2024-FT– 14.11.2017	Amendment 4 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on restaurant services to 5%.
47.	47/2017 (Rate) – 14.11.2017	2025-FT– 14.11.2017	Amendment 4 to Schedule for Exempted services notification No. 1136-F.T. exempting services by way of admission to a protected monument.

Tax (Rate) Notifications

2018

1.	01/2018 (Rate) – 25.01.2018	129-FT– 25.01.2018	Amendment 5 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on construction services provided by sub-contractor in case of Government contracts, tailoring services etc.
2.	02/2018 (Rate) – 25.01.2018	130-FT– 25.01.2018	Amendment 5 to Schedule for Exempted services notification No. 1136-F.T. exempting pure services provided to a Government Entity, composite supply of goods and services where value of goods is not more than 25%,

			etc.
3.	03/2018 (Rate) – 25.01.2018	131-FT– 25.01.2018	Amendment 3 to Notification regarding tax payable on services on RCM notification No. 1137-F.T. to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under GST to be taxed under RCM u/s 9(3).
4.	04/2018 (Rate) – 25.01.2018	132-FT– 25.01.2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.
5.	05/2018 (Rate) – 25.01.2018	133-FT– 25.01.2018	Seeks to exempt Central Government's share of Profit Petroleum from State tax.
6.	06/2018 (Rate) – 25.01.2018	134-FT– 25.01.2018	Amendment 6 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax on several commodities including tamarind kernel powder, Mehendi paste in cones , drinking water packed in 20 litres bottles etc.
7.	07/2018 (Rate) – 25.01.2018	135-FT– 25.01.2018	Amendment 4 to Schedule of exempted goods notification No. 1126-F.T. exempting cotton seed oil cake, parts of hearing aid etc..
8.	08/2018 (Rate) – 25.01.2018	136-FT– 25.01.2018	Seeks to exempt certain portion of tax on old and used goods motor vehicles.
9.	09/2018 (Rate) – 25.01.2018	137-FT– 25.01.2018	Seeks to amend notification No. 2023-F.T. [45/2017-C.T.(rate)] dated 14.11.2017 so as to correct name of certain Department/Institution.
10.	10/2018 (Rate) – 23.03.2018	357-FT– 23.03.2018	Seeks to exempt payment of tax under section 9(4) of the CGST/WBGST/WBGST Act, 2017 till 30.06.2018 by amending Notification No. 8/2017-CT(Rate)/1132-F.T. both dated 28.06.2017.
11.	11/2018 (Rate) – 28.05.2018	760-FT– 12.06.2018 w.e.f.	Seeks to amend notification No. 04/2017-Central Tax (Rate)/1128-FT both dated 18.06.2017, to specify that tax on supply

		28.05.2018	Priority Sector Lending Certificate(PSLC) (goods) supplied by a registered person shall be payable by the recipient registered person on RCM basis.
12.	12/2018 (Rate) – 29.06.2018	915-F.T. – 06.07.2018	Extension of suspension of reverse charge mechanism under section 9 (4) of the CGST/WBGST Act, 2017 till 30.09.2018.
13.	13/2018 (Rate) – 26.07.2018	1029-F.T. – 27.07.2018	Seeks to amend notification No. 11/2017-Central Tax (Rate)/1135-F.T. both dated 28.06.2017 so as to notify rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
14.	14/2018 (Rate) – 26.07.2018	1030-F.T. – 27.07.2018	Seeks to amend notification No. 12/2017-Central Tax (Rate)/1136-F.T. both dated 28.06.2017 so as to notify exempt some services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
15.	15/2018 (Rate) – 26.07.2018	1031-F.T. – 27.07.2018	Seeks to amend notification No. 13/2017-Central Tax (Rate)/1137-F.T. both dated 28.06.2017 so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).
16.	16/2018 (Rate) – 26.07.2018	1032-F.T. – 27.07.2018	Seeks to amend notification No. 14/2017-Central Tax (Rate)/1138-F.T. both dated 28.06.2017 to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.
17.	17/2018 (Rate) – 26.07.2018	1033-F.T. – 27.07.2018	Seeks to insert explanation in an item in notification No. 11/2017-Central Tax (Rate)/1135-F.T. both dated 28.06.2017 by exercising powers conferred under section 11(3) of CGST/WBGST Act, 2017.
18.	18/2018 (Rate) – 26.07.2018	1034-F.T. –	Seeks to amend Notification No. 1/2017-Central Tax (Rate)/1125-F.T. dated 28-06-2017

		27.07.2018	to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
18.1	N.A.	1358-F.T. – 14.09.2018	Corrigendum to notification no. 1034-F.T. [18/2018-State Tax (Rate)] dated 27.07.2018
19.	19/2018 (Rate) – 26.07.2018	1035-F.T. – 27.07.2018	Seeks to amend Notification No. 2/2017-Central Tax (Rate)/1126-f.T. dated 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
19.1	N.A.	1571-F.T. – 02.11.2018	Corrigendum to notification no. 1035-F.T. [19/2018-State Tax (Rate)] dated 27.07.2018
20.	20/2018 (Rate) – 26.07.2018	1036-F.T. – 27.07.2018	Seeks to amend Notification No. 5/2017-Central Tax (Rate)/1129-F.T. dated 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
21.	21/2018 (Rate) – 26.07.2018	1037-F.T. – 27.07.2018	Seeks to prescribe concessional rate on specified handicraft items, to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
22.	22/2018 (Rate) – 06.08.2018	1080-F.T. – 06.08.2018	Seeks to exempt payment of tax under section 9(4) of the CGST/WBGST Act,2017 till 30.09.2019.
23.	23/2018 (Rate) – 20.09.2018	1426-F.T. – 28.09.2018	Seeks to insert explanation in an entry in notification No. 12/2017 – Central Tax (Rate)/1136-F.T. both dated 28-06-2017 by exercising powers conferred under section 11(3) of CGST/WBGST Act, 2017.
24.	24/2018 (Rate) – 31.12.2018	1897-F.T.– 31.12.2018	Seeks to amend notification No 1/2017-Central Tax (Rate)/1125-F.T. both dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting held on 22.12.2018.
25.	25/2018 (Rate) – 31.12.2018	1898-F.T.– 31.12.2018	Seeks to amend notification 2/2017-Central Tax (Rate)/1126-F.T. both dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting held on

			22.12.2018.
26.	26/2018 (Rate) – 31.12.2018	1899-F.T.– 31.12.2018	Seeks to exempt central tax/State tax on supply of gold by nominated agencies to exporters of gold jewellery
26.1	Corrigendum	234-F.T.- 13.02.2019	Corrigendum to Notification No. 26/2018-Central Tax (Rate)/1899-FT dated 31/12/2018
27.	27/2018 (Rate) – 31.12.2018	1900-F.T.– 31.12.2018	Seeks to amend notification No 11/2017-Central Tax (Rate)/1135-F.T. both dated 28.06.2017 so as to notify GST rates of various services as recommended by the GST Council in its 31st meeting held on 22.12.2018.
28.	28/2018 (Rate) – 31.12.2018	1901-F.T.– 31.12.2018	Seeks to amend notification No 12/2017-Central Tax (Rate)/ 1136-F.T. both dated 28.06.2017 so as to exempt certain services as recommended by the GST Council in its 31st meeting held on 22.12.2018.
29.	29/2018 (Rate) – 31.12.2018	1902-F.T.– 31.12.2018	Seeks to amend notification No 13/2017-Central Tax (Rate)/ 1137-F.T. both dated 28.06.2017 so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by the GST Council in its 31st meeting held on 22.12.2018.
30.	30/2018 (Rate) – 31.12.2018	1903-F.T.– 31.12.2018	Seeks to insert an explanation in 11/2017-Central Tax (Rate)/ 1135-F.T. dated 28.06.2017 by exercising powers conferred under section 11(3) of CGST/WBGST Act, 2017.

Tax (Rate) Notifications

2019

1.	1/2019 (Rate) – 29.01.2019	175-F.T.– 29.01.2019	Seeks to rescind notification No. 8/2017-Central Tax (Rate)/ 1132-F.T., both dated the 28th June, 2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts
2.	02/2019(Rate) – 07.03.2019	377-F.T.– 07.03.2019	To give composition scheme for supplier of services with a tax rate of 6% having annual turnover in preceding year upto Rs 50 lakhs
3.	03/2019(Rate) –	552-F.T.–	Seeks to amend notification No. 11/2017-

	29.03.2019	29.03.2019	Central Tax (Rate)/ 1135-F.T. dated 28.06.2017 so as to notify WBGST rates of various services as recommended by Goods and Services Tax Council for real estate sector.
3.1	N.A.	682-F.T. – 23.04.2019	Corrigendum to Notification No. 552-F.T. dated 29.03.2019.
3.2	Corrigendum to 03/2019 (Rate)– 25.04.2019	921-F.T.– 03.206.2019	Corrigendum No. 2 to Notification No. 552-F.T. dated 29.03.2019.
4.	04/2019(Rate) – 29-03-2019	553-F.T.– 29.03.2019	Seeks to amend notification No. 12/2017-Central Tax (Rate)/ 1136-F.T. both dated 28.06.2017 so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
5.	05/2019(Rate) – 29-03-2019	554-F.T.– 29.03.2019	Seeks to amend notification No. 13/2017-Central Tax (Rate)/ 1137-F.T. both dated 28.06.2017 so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council for real estate sector.
6.	06/2019(Rate) – 29-03-2019	555-F.T.– 29.03.2019	Seeks to notify, by exercising powers conferred under section 148 of CGST/WBGST Act, 2017, certain class of persons in whose case liability to pay tax shall arise on the date of issuance of completion certificate or on its first occupation, whichever is earlier.
7.	07/2019(Rate) – 29-03-2019	556-F.T.– 29.03.2019	Seeks to notify certain services to be taxed under RCM under section 9(4) of CGST/WBGST Act as recommended by Goods and Services Tax Council for real estate sector.
8.	08/2019(Rate) – 29-03-2019	557-F.T.– 29.03.2019	Seeks to amend notification No. 1/2017-Central Tax (Rate)/ 1125-F.T. dated 28.06.2017 so as to notify WBGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
9.	09/2019(Rate) – 29-03-2019	558-F.T.– 29.03.2019	Seeks to amend notification No. 2/2019-Central Tax (Rate)/ 377-F.T. both dated 07.03.2019 so as to provide for application of Composition rules to persons opting to pay tax

			under the said notification.
10.	10/2019(Rate) – 10-05-2019	771-F.T.– 10.05.2019	To amend notification No. 11/ 2017- Central Tax (Rate) / 1135-F.T. both so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC
11.	11/2019(Rate) – 29-06-2019	1095-F.T.– 01.07.2019	Seeks to specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
12.	12/2019(Rate) – 31-07-2019	1310-F.T.– 31.07.2019	Seeking to amend notification No 1/2017- Central Tax (Rate)/1125-F.T. both dated 28.06.2017 to reduce the rate of tax on supply of electrically operated vehicles.
13.	13/2019(Rate) – 31-07-2019	1311-F.T.– 31.07.2019	Seeking to amend notification No 12/2017- Central Tax (Rate)/ 1136-F.T. both dated 28.06.2017 to exempt supply of services of hiring of certain electrically operated vehicle to a local authority
14.	14/2019(Rate) – 30-09-2019	1693-F.T.– 30.09.2019	Seeks to amend notification No 1/2017- Central Tax (Rate)/ 1125-F.T. both dated 28.6.2017 so as to specify effective CGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019
15.	15/2019(Rate) – 30-09-2019	1694-F.T.– 30.09.2019	Seeks to amend notification No 2/2017- Central Tax (Rate)/ 1126-F.T. both dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants
16.	16/2019(Rate) – 30-09-2019	1695-F.T.– 30.09.2019	Seeks to amend notification No 3/2017- Central Tax (Rate)/ 1127-F.T. both dated 28.6.2017 so as to extend concessional CGST rates to specified projects under HELP/OALP, and other changes
17.	17/2019(Rate) – 30-09-2019	1696-F.T.– 30.09.2019	Seeks to amend notification No 26/2018- Central Tax (Rate)/1899-F.T. both dated 31.12.2018, so as to exempt CGST on supplies of silver and platinum by nominated agencies

			to registered persons
18.	18/2019(Rate) – 30-09-2019	1697-F.T.– 30.09.2019	Seeks to amend notification No 2/2019-Central Tax (Rate)/ 377-F.T. both dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme
19.	19/2019(Rate) – 30-09-2019	1707-F.T.– 01.10.2019	Seeks to exempt supply of goods for specified projects under FAO
20.	20/2019(Rate) – 30-09-2019	1699-F.T.– 30.09.2019	Seeks to amend notification No. 11/2017-Central Tax (Rate)/ 1135-F.T. both dated 28.06.2017 so as to notify CGST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019
21.	21/2019(Rate) – 30-09-2019	1700-F.T.– 30.09.2019	Seeks to amend notification No. 12/2017-Central Tax (Rate)/ 1136-F.T. both dated 28.06.2017 to exempt services as recommended by GST Council in its 37th meeting held on 20.09.2019
22.	22/2019(Rate) – 30-09-2019	1701-F.T.– 30.09.2019	Seeks to amend notification No. 13/2017-Central Tax (Rate)/ 1137-F.T. both dated 28.06.2017 so as to notify services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019
23.	23/2019(Rate) – 30-09-2019	1702-F.T.– 30.09.2019	Seeks to amend notification No. 4/2018 - Central Tax (Rate)/ 132-F.T. both dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights
24.	24/2019(Rate) – 30-09-2019	1703-F.T.– 30.09.2019	Seeks to amend notification No. 7/2019 - Central Tax (Rate)/556-F.T. both dated the 29th March, 2019 by amending the entry related to cement
25.	25/2019(Rate) – 30-09-2019	1704-F.T.– 30.09.2019	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 7(2) of CGST/WBGST Act, 2017
26.	26/2019(Rate) – 30-09-2019	1992-F.T.– 12.12.2019	Seeks to insert explanation regarding Bus Body Building in Notification No. 1135-F.T. [11/2017-Central Tax (Rate)] dt. 28.06.2017.

27.	27/2019(Rate) – 30-12-2019	20-F.T.– 03.01.2020	Seeks to further amend notification No. 1125-FT [01/2017-Central Tax (Rate)], to change the rate of GST on goods (woven & non-woven bag of plastic) as per recommendations of the GST Council in its 38th Meeting.
28.	28/2019 (Rate) – 31-12-2019	38-F.T.– 07.01.2020	To amend notification No.1136-FT [12/ 2017-Central Tax (Rate)] so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
29.	29/2019 (Rate) – 31-12-2019	39-F.T.– 07.01.2020	To amend notification No. 1137-FT [13/ 2017-Central Tax (Rate)] so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019

Tax (Rate) Notifications

2020

1.	01/2020 (Rate) – 21.02.2020	271-F.T.– 20.02.2020	Seeks to amend notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.
2.	02/2020 (Rate) – 26.03.2020	448-F.T.- 03.04.2020	Seeks to amend Notification No. 11/2017-Central Tax (Rate)/1135-F.T. dt. 28.06.2017 reducing CGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC
3.	03/2020 (Rate) – 25.03.2020	449-F.T.- 03.04.2020	Seeks to amend notification No. 1/2017-Central Tax (Rate)/1125-F.T. to prescribe change in CGST/WBGST rate of goods.
4.	04/2020 (Rate) – 30.09.2020	840-F.T.- 15.10.2020	Seeks to extend exemption of services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, which is valid till 30.9.2020, by one year i.e. upto 30.09.2021 [Amendment of notification No. 1136-F.T. (12/2017-CTR) dated 28.06.2017.
5.	05/2020 (Rate) – 16.10.2020	868-F.T.- 04.11.2020	Seeks to amend notification No. 1136-F.T. (12/2017-CTR) dated 28.06.2017 to exempt Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India

Limited

Tax (Rate) Notifications

2021

1.	01/2021 (Rate) – 02.06.2021	610-F.T.- 03.06.2021	Seeks to amend notification No. 1125-F.T. dated 28.06.2017 (01/2017-CTR) regarding substitution of Customs Tariff Code of toy balloons and insertion of Diethylcarbamazine under 5% rate schedule.
2.	02/2021 (Rate) – 02.06.2021	611-F.T.- 03.06.2021	<p>Seeks to amend notification No 1135-F.T. dated 28.06.2017 (11/2017-CTR) to-</p> <ul style="list-style-type: none">(i) add an explanation to the effect that the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project;(ii) to reduce rate of “Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts” from 18% to 5%. <p>make consequential changes relating to amendment made in serial No. (ii) above.</p>
3.	03/2021 (Rate) – 02.06.2021	612-F.T.- 03.06.2021	Seeks to amend notification No. 555-F.T. dated 29.03.2019 (06/2019-CTR) to provide that in case of development rights or floor space index or long term lease the promoter shall be liable to pay tax in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls.
4.	04/2021 (Rate) – 14.06.2021	877-F.T.-	Seeks to amend notification No. 1135-F.T. dated 28.06.2017 (11/2017-CTR) to reduce

		23.08.2021	rate of tax on construction services relating to a structure meant for funeral, burial or cremation of deceased from 12% to 5% between the period from 14.06.2021 to 30.09.2021.
5.	05/2021 (Rate) – 14.06.2021	878-F.T.- 23.08.2021	Seeks to provide concessional rate of tax for the period from 14.06.2021 to 30.09.2021 on Medical Grade Oxygen, Tocilizumab, Amphotericin B etc.
6.	06/2021 (Rate) – 30.09.2021	1233-F.T.- 21.10.2021	Seeks to amend notification No. 1135-F.T. dated 28.06.2017 (11/2017-CTR) regarding rates of taxable services of job work services, manufacturing services etc.
7.	07/2021 (Rate) – 30.09.2021	1234-F.T.- 21.10.2021	Seeks to amend notification No. 1136-F.T. dated 28.06.2017 (12/2017-CTR) regarding NIL rated services relating to AFC Women's Asia Cup 2022 to be hosted in India, Services by way of granting National Permit to a goods carriage etc.
8.	08/2021 (Rate) – 30.09.2021	1235-F.T.- 21.10.2021	Seeks to amend notification No. 1125-F.T. dated 28.06.2017 (01/2017-CTR) regarding rates of goods of renewable energy devices, mineral ores (Iron ore, Copper ore etc.), packing materials of paper and paper board, plastic scrap, calendars & printed materials etc.
9.	09/2021 (Rate) – 30.09.2021	1236-F.T.- 21.10.2021	Seeks to amend notification No. 1126-F.T. dated 28.06.2017 (02/2017-CTR) regarding exempted goods of seeds.
10.	10/2021 (Rate) – 30.09.2021	1237-F.T.- 21.10.2021	Seeks to amend notification No. 1128-F.T. dated 28.06.2017 (04/2017-CTR) regarding goods on which tax is payable on RCM basis to insert some essential oils.
11.	11/2021 (Rate) – 30.09.2021	1238-F.T.- 21.10.2021	Seeks to amend notification No. 1851-F.T. dated 18.10.2017 (39/2017-CTR) regarding Pustahar to reduce rate of tax on Rice Kernel (Premix) supply for ICDS or similar scheme to 5%.

12.	12/2021 (Rate) – 30.09.2021	1239-F.T.- 21.10.2021	Seeks to exempt WBGST on specified medicines used in COVID-19, up to 31st December, 2021.
13.	13/2021 (Rate) – 27.10.2021	1364-F.T.- 09.11.2021	Seeks to amend notification No. 1125-F.T. dated 28.06.2017 (01/2017-CTR) regarding permanent transfer of Intellectual Property Rights (IPR) in respect of goods.
14.	14/2021 (Rate) – 18.11.2021	Not issued	Seeks to further amend notification No. 01/2021-Central Tax (Rate) dated 28-06-2017 [Superseded by NN 21/2021-CTR before coming into force]
15.	15/2021 (Rate) – 18.11.2021	Not issued	Seeks to amend Notification No 11/2017-Central Tax (Rate) dated 28.06.2017. [Superseded by NN 22/2021-CTR before coming into force]
16.	16/2021 (Rate) – 18.11.2021	38-F.T.- 10.01.2022	Seeks to amend notification No. 1136-F.T. dated 28.06.2017 with effect from 01.01.2022 regarding NIL rated services.
17.	17/2021 (Rate) – 18.11.2021	39-F.T.- 10.01.2022	Seeks to amend notification No. 1141-F.T. dated 28.06.2017 to specify that tax on supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises through any Electronic Commerce Operator shall be paid by the ECO with effect from 01.01.2022.
18.	18/2021 (Rate) – 28.12.2021	66-F.T.- 18.01.2022	Seeks to further amend notification No. 1125-F.T. dated 28.06.2017 regarding rates of tax of goods to align with latest HS Code
19.	19/2021 (Rate) – 28.12.2021	67-F.T.- 18.01.2022	Seeks to further amend notification No. 1126-F.T. dated 28.06.2017 regarding exempted goods to align with latest HS Code
20.	20/2021 (Rate) – 28.12.2021	68-F.T.- 18.01.2022	Seeks to amend notification No. 1037-F.T. dated 27.07.2018 regarding rates of handicraft goods to align with latest HS Code

21.	21/2021 (Rate) – 31.12.2021	40-F.T.- 10.01.2022	Seeks to amend notification No. 1125-F.T. dated 28.06.2017 with effect from 01.01.2022 regarding rate of foot ware of sale value not exceeding Rs.1000 per pair.
22.	22/2021 (Rate) – 31.12.2021	41-F.T.- 10.01.2022	Seeks to amend notification No. 1135-F.T. dated 28.06.2017 with effect from 01.01.2022 regarding rates of taxable services.