

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 01/2024-Central Tax (Rate)

New Delhi, the 3<sup>rd</sup> January, 2024

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in Schedule I – 2.5%, -

- (i) against S. No. 165, in column (2), for the entry, the entry “2711 12 00, 2711 13 00, 2711 19 10” shall be substituted;
- (ii) against S. No. 165A, in column (2), for the entry, the entry “2711 12 00, 2711 13 00, 2711 19 10” shall be substituted;

2. This notification shall come into force with effect from the 4<sup>th</sup> day of January, 2024.

[F. No. 190354/223/2023-TRU]

(Nitish Karnatak)

Under Secretary

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 17/2023 – Central Tax (Rate), dated the 19<sup>th</sup> October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 774(E), dated the 19<sup>th</sup> October, 2023.