

TAX INFO

Dated: 02/10/2021

Latest update on GST Law: Information based on the **Notification 06/2021 to 11/2021 dated 30.09.2021.**

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Notification No. 06 /2021- Central Tax (Rate)

Notification No. 11/2017- (CT Rate) which specify the rate for supply of services is amended by substitution or insertion of entries:

No.	Description of Services	Rate
1	Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9
2	Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9
3	Other manufacturing services; publishing, printing and reproduction services; material recovery services	9
4	Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iii) below	9
5	Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14

Notification No. 07/2021- Central Tax (Rate)

Notification No. 12/2017- (CT Rate) which specify Exemption on Supply of services is amended by:

Description of Service	Rate
Services related to AFC Women's Asia Cup 2022.	Nil
Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States	Nil

Notification No. 08/2021- Central Tax (Rate)

Notification No.1/2017- (CT Rate) which specifies rate on goods is amended through insertion or omission or substitution of various entries. For detailed list refer the Notification.

Notification No. 09/2021- Central Tax (Rate)

This Notification exempts "Seeds, fruit and spores, of a kind used **ONLY** for sowing" by amending the earlier Notification No. 2/2017- (CT Rate).

Notification No. 10/2021- Central Tax (Rate)

This Notification brings supply of mentha oil from unregistered person under reverse charge by amending earlier Notification No. 4/2017- (CT Rate)

Notification No. 11/2021- Central Tax (Rate)

Supply of Fortified Rice Kernel (Premix) for ICDS or similar scheme of Government to be taxed at the rate of 5%.

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