

2. यह अधिसूचना 1 जनवरी, 2022 से लागू होगी।

[फा. सं. 354/79/2021-टीआरयू]

गौरव सिंह, उप सचिव

नोट : प्रधान अधिसूचना संख्या 1/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 673(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण के भाग-II खंड-3, उप-खंड(i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 18/2021-केन्द्रीय कर (दर), दिनांक 28 दिसम्बर, 2021, जिसे सा.का.नि. 892 (अ), दिनांक 28 दिसम्बर, 2021 को भारत के राजपत्र, असाधारण के भाग- II खंड-3, उप-खंड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 31st December, 2021

No. 21/2021-Central Tax (Rate)

G.S.R. 920(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, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2021-Central Tax (Rate), dated the 18th November, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 816(E), dated the 18th November, 2021, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.01/2017- Central Tax (Rate), dated the 28th 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 28th June, 2017, namely:-

In the said notification, -

- a. in Schedule I – 2.5%, serial number 225 and the entries relating thereto shall be omitted;
- b. in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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2. This notification shall come into force on the 1st day of January, 2022.

[F. No. 354/79/2021-TRU]

GAURAV SINGH, Dy. Secy.

Note : The principal notification No.1/2017-Central Tax (Rate), dated the 28th 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 28th June, 2017, and was last amended *vide* notification No. 18/2021–Central Tax (Rate), dated the 28th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 892(E), dated the 28th December, 2021.