

Consolidated List of WBGST Tax (Rate) Notifications vis-a vis Central Notification with Subject

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) –	1134-FT –	Exemption for persons dealing in buying and

	28.06.2017	28.06.2017	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) – 18.08.2017	1475-FT – 18.08.2017	Amendment 2 to Rate Schedule of taxable 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) –	1684-FT –	Amendment 2 to Rate Schedule of taxable

	21.09.2017	21.09.2017	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) – 29.09.2017	1762-FT– 10.10.2017	Amendment 3 to Schedule for Exempted 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) – 23.10.2017	1874-FT– 23.10.2017	Seeks to prescribe state Tax rate of 0.05% on intra-State supply of taxable goods by a 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.
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 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. 28.05.2018	Seeks to amend notification No. 04/2017-Central Tax (Rate)/1128-FT both dated 18.06.2017, to specify that tax on supply 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 Act, 2017 till 30.09.2018.
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