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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 2/2017- Compensation Cess (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby notifies, that the cess, on the supply of services of description specified in column (2) of the Table below and falling in Chapter, Section, Heading or Group specified in column (3) of the said Table, shall be levied at the rate specified in the corresponding entry in column (4) of the said Table.

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Table

Sl. No.	**Description of Services**	**Chapter, Section, Heading or Group**	**Rate (in per-cent.)**
(1)	**(2)**	**(3)**	**(4)**
1	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods
2	Transfer of right in goods or of undivided share in goods without the transfer of title thereof	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods
3	Any other supply of services	Chapter 99	Nil

2. *Explanation*.- Reference to "Chapter", "Section", "Heading" or "Group", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the scheme of classification of services.

3. This notification shall come into force with effect from 1st day of July, 2017.

[F.No. 334/1/2017-TRU]

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(Ruchi Bisht)
Under Secretary to the Government of India