[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. 2/2019-Compensation Cess (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by 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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 1/2017-Compensation Cess (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. 720 (E), dated the 28th June, 2017, namely:-

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In the said notification, in the Schedule, -

(i) after S. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A.	22029990	Caffeinated Beverages	12%";

(ii) in S. No. 42, for the entry in column (3), the entry "Motor vehicles for the transport of not more than 13 persons, including the driver, other than the vehicles of the description mentioned in S. No. 50 and 51", shall be substituted;

(iii) in S. No. 46, for the entry in column (3), the following entry shall be substituted, namely:-

"Following motor vehicles of length not exceeding 4000 mm, namely: -

(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200 cc; and
(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted ;

(iv) in S. No. 50, for the entry in column (2), the entry "8702, 8703 21 or 8703 22", shall be substituted;

(v) in S. No. 51, for the entry in column (2), the entry "8702, 8703 31", shall be substituted

2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No.1/2017-Compensation Cess (Rate) dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 720(E), dated the 28th June, 2017 and last amended vide notification No. 2/2018-Compensation Cess (Rate) dated the 26th July, 2018, published vide number G.S.R.704(E), dated the 26th July, 2018.

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