[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 6/2017- Compensation Cess (Rate)

New Delhi, the 13th October, 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 makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 2/2017-Compensation Cess (Rate), dated the 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 709 (E), dated the 28thJune, 2017, namely:-

(a) after serial number 2 and the entries relating thereto, the following serial number and the entries shall be inserted namely:-

(1)	(2)	(3)	(4)
"2A	Leasing of motor vehicles purchased and leased prior to 1st July 2017	Chapter 99	65percent.of the rate of cess as applicable on supply of similar goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1stday of July, 2020".

[F.No. 354/173/2017-TRU]

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(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 2/2017 - Compensation Cess (Rate), dated the 28thJune, 2017, *vide*number G.S.R. 709 (E), dated the 28th June, 2017.