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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 5/2017-Compensation Cess (Rate)

New Delhi, the 11th September, 2017

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:-

2. In the said notification, in the Schedule,-

(i) for serial numbers 47 and 48 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

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(1)	(2)	(3)	(4)
"47	8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. *Explanation*.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	 NIL NIL NIL 15%
48	8703 50, 8703 70	Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory	 NIL

		manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. *Explanation*.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	 NIL NIL 15%";

(ii) for serial number 52 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)
"52	8703	Motor vehicles of engine capacity not exceeding 1500 cc	17%
52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B	20%
52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. *Explanation.* - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	22%".

[F.No.354/159/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No.1/2017-Compensation Cess (Rate), dated 28th June, 2017 was 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 and last amended vide 3/2017-Compensation Cess (Rate), dated 18th July, 2017 published *vide number* G.S.R 892 (E) dated the 18th July, 2017.