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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.1/2017-Compensation Cess (Rate)

New Delhi, the 28th June, 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 notifies the rate of cess as specified in column (4) of the Schedule appended to this notification, that shall be levied on the intra-State supplies or inter-State supplies of such goods, the description of which is specified in the corresponding entry in column (3) and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

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Schedule

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan-masala	60%
2.	2202 10 10	Aerated waters	12%
3.	2202 10 20	Lemonade	12%
4.	2202 10 90	Others	12%
5.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name	71%
6.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name	65%
7.	2401 30 00	Tobacco refuse, bearing a brand name	61%
8.	2402 10 10	Cigar and cheroots	21% or Rs. 4170 per thousand, whichever is higher
9.	2402 10 20	Cigarillos	21% or Rs. 4170 per thousand, whichever is higher
10.	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	5% + Rs.1591 per thousand
11.	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	5% + Rs.2876 per thousand
12.	2402 20 30	Filter cigarettes of length (including the length of the	5% + Rs.1591

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
		filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	per thousand
13.	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	5% + Rs.2126 per thousand
14.	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	5% + Rs.2876 per thousand
15.	2402 20 90	Other cigarettes containing tobacco	5% + Rs.4170 per thousand
16.	2402 90 10	Cigarettes of tobacco substitutes	Rs.4006 per thousand
17.	2402 90 20	Cigarillos of tobacco substitutes	12.5% or Rs. 4,006 per thousand whichever is higher
18.	2402 90 90	Other	12.5% or Rs. 4,006 per thousand whichever is higher
19.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name	72%
20.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name	17%
21.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.	11%
22.	2403 19 10	Smoking mixtures for pipes and cigarettes	290%
23.	2403 19 90	Other smoking tobacco bearing a brand name	49%
24.	2403 19 90	Other smoking tobacco not bearing a brand name	11%
25.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name	72%
26.	2403 99 10	Chewing tobacco (without lime tube)	160%
27.	2403 99 10	Chewing tobacco (with lime tube)	142%
28.	2403 99 10	Filter khaini	160%
29.	2403 99 20	Preparations containing chewing tobacco	72%
30.	2403 99 30	Jarda scented tobacco	160%
31.	2403 99 40	Snuff	72%
32.	2403 99 50	Preparations containing snuff	72%
33.	2403 99 60	Tobacco extracts and essence bearing a brand name	72%

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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
34.	2403 99 60	Tobacco extracts and essence not bearing a brand name	65%
35.	2403 99 70	Cut tobacco	20%
36.	2403 99 90	Pan masala containing tobacco 'Gutkha'	204%
37.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	96%
38.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	89%
39.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Rs.400 per tonne
40.	2702	Lignite, whether or not agglomerated, excluding jet	Rs.400 per tonne
41.	2703	Peat (including peat litter), whether or not agglomerated	Rs.400 per tonne
42.	8702 10	Motor vehicles for the transport of ten or more persons, including the driver	15%
43.	8703	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	NIL
44.	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	NIL
45.	8703	Three wheeled vehicles	NIL
46.	8703	Cars for physically handicapped persons, subject to the following conditions: a) 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 are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	NIL
47.	8703 40, 8703 50,	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. ***Explanation.***- For the purposes of this entry, the specification of the motor vehicle shall be determined	NIL

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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
		as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
48.	8703 60, 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 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. ***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
49.	8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. ***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
50.	8703 21 or 8703 22	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. ***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.	1%
51.	8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. 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.	3%
52.	8703	All goods other than those mentioned at S. Nos. 43 to 51 above	15%
53.	8711	Motorcycles of engine capacity exceeding 350 cc.	3%
54.	8802	Other aircraft (for example, helicopters, aeroplanes), for personal use.	3%
55.	8903	Yacht and other vessels for pleasure or sports	3%
56.	Any chapter	All goods other than those mentioned at S. Nos. 1 to 55 above	Nil

Explanation.–

(1) In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

(3) For the purposes of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

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

[F.No.354/117/2017-TRU]

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(Mohit Tewari)
Under Secretary to the Government of India