[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. 2/2018-Compensation Cess (Rate)

New Delhi, the 26th July, 2018

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:-

In the said notification, in the Schedule, -

(i) after S. No. 41 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"41A	27	Coal rejects supplied by a coal washery, arising out of coal on which compensation cess has been paid and no input tax credit thereof has not been availed by any person.	NIL";

(ii) after S. No. 42 A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"42B	87	Fuel Cell Motor Vehicles	NIL".

2. This notification shall come into force on the 27th July, 2018.

[F. No. 354/255/2018-TRU]

(Gunjan Kumar Verma)
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. 1/2018-Compensation Cess (Rate) dated the 25th January, 2018, published *vide* number G.S.R.93(E), dated the 25th January, 2018.