

GST UPDATE
FEBRUARY 2023

NOTIFICATIONS

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A NOTIFICATIONS UNDER CENTRAL TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
A.1	28.02.2023	01/2023 – CT(R)	Amends N. No. 12/2017-CT(R) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.	11
A.2	28.02.2023	02/2023 – CT(R)	Amends N. No. 13/2017-CT(R) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.	9
A.3	28.02.2023	03/2023 – CT(R)	Amends N. No. 1/2017-CT(R), dated 28.06.2017.	9
A.4	28.02.2023	04/2023 – CT(R)	Amends N. No. 2/2017-CT(R), dated 28.06.2017.	11

A.1 Notification No. 01/2023 – CT(R) ; dated 28.02.2023

G.S.R. 141(E).— In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (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. 691(E), dated the 28th June, 2017, namely:—

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01st March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and last amended vide notification No. 15/2022 - Central Tax (Rate), dated the 30th December, 2022 vide number G.S.R. 926(E), dated the 30th December, 2022.

A.2 Notification No. 02/2023 – CT(R) ; dated 28.02.2023

G.S.R. 142(E).—In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 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.13/2017-Central Tax (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. 692(E), dated the 28th June, 2017, namely: -

In the said notification, in the Explanation, in clause (h), for the words “and State Legislatures” the words “, State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall come into force with effect from the 01st March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: The principal notification no. 13/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification no. 05/2022 -Central Tax (Rate), dated the 13th July, 2022 published in the official gazette vide number G.S.R. 547(E), dated the 13th July, 2022.

A.3 Notification No. 03/2023 – CT(R) ; dated 28.02.2023

G.S.R. 147(E).—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 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-Central Tax (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. 673(E), dated the 28th June, 2017, namely: -

In the said notification, -

i. in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

ii. in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

iii. in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall come into force on the 1st day of March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: The principal notification No.1/2017-Central Tax (Rate), dated the 28th day of June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th day of June, 2017 and was last amended by

notification No. 12/2022 –Central Tax (Rate) dated the 30th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 916(E), dated the 30th December, 2022.

A.4 Notification No. 04/2023 – CT(R) ; dated 28.02.2023

G.S.R. 150(E).— In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (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. 674(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall come into force on the 1st day of March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: The principal notification No.2/2017-Central Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E),, dated the 28th day of June, 2017 and was last amended by notification No. 13/2022 –Central Tax (Rate), dated the 30th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 919(E),, dated the 30th December, 2022.

B NOTIFICATIONS UNDER INTEGRATED TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
B.1	28.02.2023	01/2023 – IT(R)	Amends N. No. 9/2017-IT(R) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.	6
B.2	28.02.2023	02/2023 – IT(R)	Amends N. No. 10/2017-IT(R) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023.	5
B.3	28.02.2023	03/2023 – IT(R)	Amends N. No. 1/2017-IT(R), dated 28.06.2017.	5
B.4	28.02.2023	04/2023 – IT(R)	Amends N. No. 2/2017-IT(R), dated 28.06.2017.	6

B.1 Notification No. 01/2023 – IT(R) ; dated 28.02.2023

G.S.R. 143(E).— In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.9/2017-Integrated Tax (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. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01st March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, *vide* notification no. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and last amended *vide* notification no. 15/2022 - Integrated Tax (Rate), dated the 30th December, 2022 published in the official gazette *vide* number G.S.R. 927 (E), dated the 30th December, 2022.

B.2 Notification No. 02/2023 – IT(R) ; dated 28.02.2023

G.S.R. 144(E).— In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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.10/2017-Integrated Tax (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. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the *Explanation*, in clause (h), for the words “and State Legislatures” the words “, State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall come into force with effect from the 01st March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: - The principal notification no. 10/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide notification no. 05/2022 -Integrated Tax (Rate), dated the 13th July, 2022 published in the official gazette vide number G.S.R. 548(E), dated the 13th July, 2022.

B.3 Notification No. 03/2023 – IT(R) ; dated 28.02.2023

G.S.R. 148(E).— In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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-Integrated Tax (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. 666(E), dated the 28th June, 2017, namely:-

In the said notification, -

i. in Schedule I –5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

ii. in Schedule II –12%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

iii. in Schedule III –18%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall come into force on the 1st day of March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and was last amended by notification No. 12/2022 –Integrated Tax (Rate), dated the 30th December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.917(E), dated the 30th December, 2022.

B.4 Notification No. 04/2023 – IT(R) ; dated 28.02.2023

G.S.R. 151(E).— In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017- Integrated Tax (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. 667(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall come into force on the 1st day of March, 2023.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan
Under Secy.

Note: - The principal notification No.2/2017- Integrated Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E)., dated the 28th day of June, 2017 and was last amended by notification No. 13/2022 – Integrated Tax (Rate), dated the 30th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 920(E)., dated the 30th December, 2022.
