

Notification No. 03/2022-Central Tax

New Delhi, the 31<sup>st</sup> March, 2022

G.S.R (E).- In exercise of the powers conferred by sub-section (2) of section 23 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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.10/2019-Central Tax, dated the 7<sup>th</sup> March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 190(E), dated the 7<sup>th</sup> March, 2019, namely:-

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F.No.190354/56/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: - The principal notification No. 10/2019-Central Tax, dated the 7<sup>th</sup> March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 190(E), dated the 7<sup>th</sup> March, 2019.

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

Government of India  
Ministry of Finance  
(Department of Revenue)

Notification No. 04/2022-Central Tax

New Delhi, the 31<sup>st</sup> March, 2022

G.S.R (E).- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 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.14/2019-Central Tax, dated the 7<sup>th</sup> March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 196(E), dated the 7<sup>th</sup> March, 2019, namely:-

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F.No.190354/56/2022-TRU]

(Vikram Vijay Wanere)  
Under Secretary to the Government of India

Note: - The principal notification No.14/2019-Central Tax, dated the 7<sup>th</sup> March, 2019, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 196(E), dated the 7<sup>th</sup> March, 2019, and was last amended by notification No. 43/2019 – Central Tax, dated the 30<sup>th</sup> September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 729(E), dated the 30<sup>th</sup> September, 2019.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 01/2022-Central Tax (Rate)

New Delhi, the 31<sup>st</sup> March, 2022

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) 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.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

(a) in Schedule I – 2.5%, serial numbers 225B,226, 227, 228 and the entries relating thereto shall be omitted;

(b) in Schedule II – 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles”.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F.No.190354/56/2022-TRU]

(Vikram Vijay Wanere)  
Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, and was last amended by notification No. 21/2021 – Central Tax (Rate), dated the 31<sup>st</sup> December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 920(E), dated the 31<sup>st</sup> December, 2021.

[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. 02/2022-Central Tax (Rate)

New Delhi, the 31<sup>st</sup> March, 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby exempts the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the central tax leviable thereon under section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

*Explanation.* –

(i) For the purposes of this notification, “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 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.

ANNEXURE

<b>Condition No.</b>	<b>Condition</b>
1.	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and  (b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F. No.190354/56/2022-TRU]

(Vikram Vijay Wanere)  
Under Secretary to the Government of India