

GOODS & SERVICES TAX / IDT UPDATE-169

The 48th GST Council meeting held on 17.12.2022 recommended changes in rates of GST on certain goods. Further, it also recommended changes in respect of goods under reverse charge and changes in relation to exemption on goods as well as services.

- 1) In order to give effect to the rate changes on goods, [Notification No. 01/2017-CT\(R\) dt. 28.06.2017](#) and [Notification No. 02/2017-CT\(R\) dt. 28.06.2017](#) have been amended vide [Notification No. 12/2022-CT\(R\) dt. 30.12.2022](#) and [Notification No. 13/2022-CT\(R\) dt. 30.12.2022](#) respectively. Changes in rates and exemption include:
 - a) Ethyl alcohol supplied to petroleum refineries for blending with motor spirit (petrol) [9% CGST to 2.5% CGST]
 - b) Husk of pulses including Chilka, Concentrates including chuni or churi, khanda [2.5% CGST to Nil CGST]
- 2) [Notification No. 14/2022-CT\(R\) dt. 30.12.2022](#) has been issued to amend reverse charge [Notification No. 04/2017-CT\(R\) dt. 28.06.2017](#) to include supply of Mentha arvensis under reverse charge mechanism as has been done for Mentha Oil.
- 3) [Notification No. 15/2022-CT\(R\) dt. 30.12.2022](#) has been issued to amend [Notification No. 12/2017-CT\(R\) dt. 28.06.2017](#) to –
 - a) clarify that ‘services by way of renting of residential dwelling’ shall be exempt where the registered person is proprietor of a proprietorship concern and he rents the residential dwelling in his personal capacity for use as his own residence and such renting is on his own account and not that of the proprietorship concern.
 - b) omit entry 23A exempting service by way of access to a road or a bridge on payment of annuity.

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