

GOODS & SERVICES TAX / IDT UPDATE-172

Amendments pursuant to the recommendations of the 49th GST Council Meeting

Pursuant to the recommendations made in the 49th GST Council meeting held on 18th February 2023, CBIC has notified the following amendments, applicable with effect from 1st March, 2023:

1. *Notification No. 12/2017-CT(R) dt. 28.06.2017* which exempts services under GST, has been amended to exempt any authority, board or a body set up by the Central Government or State Government including National Testing Agency for the limited purpose of conduct of entrance examination for admission to educational institutions.

[Notification No. 01/2023 CT\(R\) dt. 28.02.2023](#)

2. The dispensation available to Central Government, State Governments, Parliament and State Legislatures with regard to payment of GST under reverse charge mechanism (RCM) has been extended to the Courts and Tribunals in respect of taxable services supplied by them such as renting of premises to telecommunication companies for installation of towers, renting of chamber to lawyers etc by amending *Notification No. 13/2017-CT(R) dt. 28.06.2017*.

[Notification No. 02/2023 CT\(R\) dt. 28.02.2023](#)

3. The rates of 'Rab', if sold pre-packaged and labelled and 'pencil sharpener' have been reduced from 18% to 5% and from 18% to 12% respectively by amending *Notification No. 01/2017-CT(R) dt. 28.06.2017*.

[Notification No. 03/2023-CT\(R\) dt. 28.02.2023.](#)

4. *Notification No. 02/2017-CT(R) dt. 28.06.2017* has been amended to exempt 'Rab, other than pre-packaged and labelled from the levy of GST.

[Notification No. 04/2023-CT\(R\) dt. 28.02.2023](#)

5. Entry No. 41A of *Notification No. 1/2017- Compensation Cess (Rate) dt. 28.06.2017* has been amended to exempt both coal rejects supplied to and by a coal washery, arising out of coal on which compensation cess has been paid and no input tax credit thereof has been availed by any person.

[Notification No. 01/2023-Compensation Cess \(Rate\) dt. 28.02.2023](#)

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