



[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. 12/2022-Central Tax (Rate)**

15(5) Notwithstanding anything contained in sub-section (1) or sub-section (4), the value of such supplies as may be notified by the Government on the recommendations of the Council shall be determined in such manner as may be prescribed

New Delhi, the 30<sup>th</sup> December, 2022  
Levy

Value

G.S.R. ....(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, 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%, -

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%, -

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;



(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the **1<sup>st</sup> day of January, 2023.**

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)

Under Secretary

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. 06/2022 – Central Tax (Rate), dated the 13<sup>th</sup> July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 550(E), dated the 13<sup>th</sup> July, 2022.



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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
NOTIFICATION No. 13/2022-Central Tax (Rate)

New Delhi, the 30<sup>th</sup> December, 2022

**Exemption**

G.S.R. ....(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 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. 674(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -  
“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;
- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)

Under Secretary

Note: - The principal notification No.2/2017-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. 674(E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 07/2022 – Central Tax (Rate), dated the 13<sup>th</sup> July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 553(E), dated the 13<sup>th</sup> July, 2022.



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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
NOTIFICATION No. 14/2022-Central Tax (Rate)

New Delhi, the 30<sup>th</sup> December, 2022

**Reverse charge**

G.S.R.....(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, Ministry of Finance (Department of Revenue), No. 4/2017- 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. 676(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be **substituted**, namely: -

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, <b>3301 25 90</b> newly inserted 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint ( <i>Mentha piperita</i> ); (b) Of other mints : Spearmint oil ( <i>ex-mentha spicata</i> ), Water mint-oil ( <i>ex-mentha aquatic</i> ), Horsemint oil ( <i>ex-mentha sylvestries</i> ), Bergament oil ( <i>ex-mentha citrate</i> ), <b>Mentha arvensis</b>	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)

Under Secretary

**Note:** - The principal notification No. 4/2017-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. 676(E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 10/2021-Central Tax (Rate) dated the 30<sup>th</sup> September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 695(E), dated the 30<sup>th</sup> September, 2021.



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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 15/2022 -Central Tax (Rate)

New Delhi, 30<sup>th</sup> December, 2022.

G.S.R. -----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 amendments further to amend the notification of the Government of India, in the 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,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and identified through P and L  
(ii) such renting is on his own account and not that of the proprietorship concern.”;  
(ii) S. No. 23A and the entries relating thereto, shall be omitted. **Personal account**

2. This notification shall come into force with effect from the 01<sup>st</sup> day of January, 2023.

**Whether ITC shall be available**

**NO Supply - No ITC**

**Given for free - No blockage since not goods but services**

**Given on rent**

**- Personal - NO ITC**

**- Business - ITC is available**

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Rajeev Ranjan)

Under Secretary

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and last amended by notification No. 04/2022 - Central Tax (Rate), dated the 13th July, 2022 vide number G.S.R. 544(E), dated the 13<sup>th</sup> July, 2022.