

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF EXCISE AND CUSTOMS  
NEW DELHI

NOTIFICATION NO

1/2018-Compensation Cess (Rate), Dated: January 25, 2018

G.S.R. 93(E). - In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 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. 1/2017-Compensation Cess (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. 720 (E), dated the 28th June, 2017, namely, -

In the said notification, in the Schedule, -

(i) after S. No. 42 and the entries relating thereto, the following serial numbers and the entries shall be inserted

(1)	(2)	(3)	(4)
42A.	87	All old and used motor vehicles  Explanation: Nothing contained in this entry shall apply if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT credit as defined in CENVAT Credit Rules, 2004, or the input tax credit of Value Added Tax or any other taxes paid on such vehicles.	NIL

(ii) in S. No. 43, for the entry in column (2), the entry "8702 or 8703", shall be substituted;

[F. No. 354/01/2018-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: The principal notification No.1/2017-Compensation Cess (Rate) dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 720(E), dated the 28th June, 2017 and last amended vide notification No. 6/2017-Compensation Cess (Rate) dated the 13th October, 2017, published vide number G.S.R.1282(E), dated the 13th October, 2017.