



The Institute of Chartered Accountants of India GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-231

Amendments in GST Rate Notifications

1. Amendments in [Notification No. 1/2017- CT \(R\) dt. 28.06.2017](#) – CGST rate schedule for goods

CGST rate for following goods has been reduced from 9% to 6% (Effective GST rate reduced from 18% to 12%)

- a) Cartons, boxes and cases of corrugated paper or paper board or non-corrugated paper or paper board
- b) Milk cans made of iron, steel, or aluminium
- c) Solar cookers

CGST rate on parts of “poultry incubators and brooders” shall also be covered under the rate bracket of 6% (Effective GST rate of 12%).

[Effective from 15.07.2024]

[Notification No. 02/2024-CT\(R\) dt. 12.07.2024](#)

Parallel amendments have been made in IGST [Notification No.1/2017 IT \(R\) dated 28.06.2017](#) vide [Notification No. 2/2024 IT \(R\) dated 12.7.2024](#) & UTGST [Notification No. 1/2017-UTT\(R\) dated 28.06.2017](#) vide [Notification No.2/2024 UTT \(R\) dated 12.7.2024](#).

2. Amendment in [Notification No. 1/2017- CT \(R\) dt. 28.06.2017](#) and [Notification No. 2/2017- CT \(R\) dt. 28.06.2017](#)

Following proviso has been inserted in clause (ii) of explanation after Schedule VII of [Notification No. 1/2017- CT \(R\) dt. 28.06.2017](#) and in clause (ii) of explanation after the Schedule of [Notification No. 2/2017- CT \(R\) dt. 28.06.2017](#)

“Notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made there under, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25

litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'".

[Effective from 15.07.2024]

[Notification No. 02/2024-CT\(R\) dt. 12.07.2024](#), [Notification No. 03/2024-CT\(R\) dated 12.07.2024](#)

Parallel amendments have been made in IGST [Notification Nos. 1/2017 IT \(R\) & 2/2017 IT \(R\)](#) both dated 28.06.2017 vide [Notification Nos. 2/2024 IT \(R\) & 3/2024 IT \(R\)](#) both dated 12.7.2024 respectively. Similarly, parallel amendments have been made in UTGST [Notification Nos. 1/2017 UTT \(R\) & 2/2017 UTT \(R\)](#) both dated 28.06.2017 vide [Notification Nos. 2/2024 UTT \(R\) & 3/2024 UTT \(R\)](#) both dated 12.7.2024 respectively.

3. Amendment in [Notification No. 12/2017- CT \(R\) dt. 28.06.2017](#) – Exemption to services

In pursuance of the recommendations made in 53rd GST Council Meeting, following services have been exempted from levy of GST:

a) Exemption related to services of Railways

Following services related to Indian Railways have been exempted:

- (i) Services provided by Ministry of Railways (Indian Railways) to individuals by way of
 - Sale of platform tickets.
 - Facility of renting rooms/ waiting rooms
 - Cloak room services
 - Battery operated car services
- (ii) Services provided by one zone/ division under Ministry of Railways (Indian railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).
- (iii) Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.

b) Exemption related to Accommodation services

A new entry 12A has been inserted to exempt accommodation services having value of supply less than or equal to Rs. 20,000 per person per month provided that the accommodation service is supplied for a minimum continuous period of 90 days. Simultaneously, entry 12 pertaining to accommodation services has been amended to clarify that accommodation services for students in student residences and accommodation services provided by hostels, camps, paying guest accommodations and the like, shall not be exempted.

[Effective from 15.07.2024]

[Notification No. 04/2024-CT\(R\) dated 12.07.2024](#)

Parallel amendments have been made in IGST Exemption [Notification No. 9/2017-IT \(R\) dated 28.06.2017](#) vide [Notification No.4/2024 IT \(R\) dated 12.7.2024](#) & UTGST Exemption [Notification No. 12/2017 UTT\(R\) dated 28.06.2017](#) vide [Notification No.4/2024 UTT \(R\) dated 12.7.2024](#).

***Vice - Chairman
GST & Indirect Taxes Committee***

***Chairman
GST & Indirect Taxes Committee***

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The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector 62, Noida (U.P.)-201301