

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 2/2017- Compensation Cess (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) and 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 notifies, that the cess, on the supply of services of description specified in column (2) of the Table below and falling in Chapter, Section, Heading or Group specified in column (3) of the said Table, shall be levied at the rate specified in the corresponding entry in column (4) of the said Table.

Table

Sl. No.	Description of Services	Chapter, Section, Heading or Group	Rate (in per-cent.)
(1)	(2)	(3)	(4)
1	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods
2	Transfer of right in goods or of undivided share in goods without the transfer of title thereof	Chapter 99	Same rate of cess as applicable on supply of similar goods involving transfer of title in goods
3	Any other supply of services	Chapter 99	Nil

2. *Explanation.*- Reference to “Chapter”, “Section”, “Heading” or “Group”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the scheme of classification of services.

3. This notification shall come into force with effect from 1st day of July, 2017.

[F.No. 334/1/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

CORRIGENDUM

New Delhi, the 1st July, 2017

G.S.R. (E). – In the English version of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2017-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. 709 (E), dated the 28th June, 2017, at page 59, in line 38, *for* “scheme of classification of services”, *read* “scheme of classification of services annexed to notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated 28th June, 2017, vide number G.S.R. 690(E), dated 28th June, 2017.”.

[F. No. 334/1/2017 –TRU]

(Mohit Tiwari)
Under Secretary to the Government of India