

കൊച്ചി ശാസ്ത്ര സാങ്കേതിക സർവ്വകലാശാല
COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

No. ACCOUNTS I/ GST RETURN FILING

KOCHI-22

Dated: 22.01.2022

CIRCULAR

Sub:- GST - Increase in rate of GST from 12% to 18% for construction works - Reg.

Ref :- 1. Notification No. 15/2021- Central Tax (Rate) dated 18th November, 2021

2. Notification No. 16/2021- Central Tax (Rate) dated 18th November, 2021

It is brought to the notice of all concerned that the GST Council has increased the GST rate for construction works from the existing 12% to 18% with effect from 01-01-2022. Hence All the dealing officers must take care to add the GST for construction works @ 18 % from 01-01-2022 onwards.

Sudheer M S *

Finance Officer

* This is a computer generated document. Hence no signature is required.

[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. 15/2021- Central Tax (Rate)

New Delhi, 18th November, 2021.

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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 in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- 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. 690(E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, -

- (i) against serial number 3,-
 - (1) in column (3), in the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (2) in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (3) in column (5), in the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;
- (ii) against serial number 26, in column (3), in the heading "Description of Service", in item (i), in clause (b), after the words, numbers, figures and brackets "Customs Tariff Act, 1975 (51 of 1975)" the words "except services by way of dyeing or printing of the said textile and textile products" shall be inserted.

2. This notification shall come into force with effect from the 1st day of January, 2022.

[F. No.354/207/2021-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: - The principal notification No. 11/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and last amended by notification No. 06/2021 - Central Tax (Rate), dated the 30th September, 2021 vide number G.S.R. 687(E), dated the 30th September, 2021.

[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. 16/2021 - Central Tax (Rate)

New Delhi, 18th November, 2021.

G.S.R. -----(E). - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) 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, in the TABLE, -

(i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;

(ii) against serial number 3A, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;

(iii) against serial number 15, in column (3), in the heading “Description of Services”, after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).”;

(iv) against serial number 17, in column (3), in the heading “Description of Services”, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).”

2. This notification shall come into force with effect from 1st day of January, 2022.

[F. No. 354/207/2021-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and last amended by notification No. 07/2021 - Central Tax (Rate), dated the 30th September, 2021 vide number G.S.R. 688(E), dated the 30th September, 2021.