

COMPENSATION CESS

COMPENSATION CESS - ACTS OF THE CENTRAL AND STATE GOVERNMENTS SUBSUMED INTO THE GOODS AND SERVICES TAX

Notification No. 1/2018 (Goods and Services Tax Compensation), Dated 14th November, 2018

In exercise of the powers conferred by sub-section (4) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government hereby notifies the following Acts of the Central Government and State Governments under which the specified taxes are being subsumed into the goods and services tax:

Acts of Central Government:—

- (1) The Central Sales Tax Act, 1956
- (2) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955)

Acts of State Governments:—

TABLE

1.	Andhra Pradesh	
S.No.	Type of Tax	Name of Act
(1)	(2)	(3)
1	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Andhra Pradesh Value Added Tax Act 2005
2	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Andhra Pradesh Entertainments Tax Act, 1939 (ii) The Andhra Pradesh Horse Racing and Betting Tax Regulation 1358 (iii) The Andhra Pradesh Tax on Luxuries Act, 1987
3	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Andhra Pradesh Tax on Entry of Motor Vehicles into Local Areas Act, 1996 (ii) The Andhra Pradesh Tax on Entry of Goods into Local Areas Act, 2001

4	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Andhra Pradesh Rural Development Act 1996
5	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii)	The Andhra Pradesh Municipal Corporations Act, 1994, [section 14] in so far as it refers to clause (f) of sub-section (1) of section 197 of the Hyderabad Municipal Corporations Act, 1955 The Andhra Pradesh Municipalities Act, 1965, [section 114] The Andhra Pradesh Panchayat Raj Act, 1994, [section 63]
2.	Arunachal Pradesh		
(1)	(2)	(3)	
6	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Arunachal Pradesh Goods Tax Act, 2005
7	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Arunachal Pradesh Entry Tax Act 2010
8	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Arunachal Pradesh Municipal Act, 2007, [clause (f) of sub-section (1) of section 129]
3.	Assam		
(1)	(2)	(3)	
9	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Assam Value Added Tax Act, 2003 as amended

10	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Assam Amusements and Betting Tax Act, 1939 The Assam Tax on Luxuries (Hotels and Lodging Houses and Hospitals) Act, 1989
11	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Assam Entry Tax Act, 2008 The Gauhati Municipal Corporation Act, 1971, [clause (i) of sub-section (2) of section 144]
12	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Assam Health Infrastructure and Services Development Fund Act, 2009
13	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Gauhati Municipal Corporation Act, 1971, [clause (d) of sub-section (1) of section 144]
4.	Bihar		
(1)	(2)		(3)
14	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Bihar Value Added Tax Act, 2005
15	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and	(i) (ii)	The Bihar Entertainment Tax Act, 1948 The Bihar Taxation on Luxuries in Hotels Act, 1988

	Services Tax (Compensation to States) Act, 2017		
16	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993
17	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Bihar Advertisement Tax Act, 2007
5.	Chhattisgarh		
(1)	(2)		(3)
18	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Chhattisgarh Value Added Tax Act, 2005
19	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Chhattisgarh Entertainments Duty and Advertisements Tax Act, 1936 The Chhattisgarh Luxury Tax Act, 1988
20	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Chhattisgarh Entry Tax Act, 1976
6.	Delhi		
(1)	(2)		(3)
21	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Delhi Value Added Tax Act, 2004

22	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Delhi Entertainment and Betting Tax Act, 1996 The Delhi Tax on Luxuries Act, 1996
23	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Delhi Municipal Corporation Act, 1957, [clause (d) of sub-section (1) of section 113, section 142, clause (c) of sub-section (1) of section 153, sub-section (1) of section 154 and the Fifth Schedule] The New Delhi Municipal Council Act, 1994, [clause (d) of sub-section (1) of section 60]
7.	Goa		
(1)	(2)		(3)
24	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Goa Value Added Tax Act, 2005
25	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		(i) The Goa Entertainment Tax Act, 1964 (ii) The Goa Tax on Luxuries Act, 1988
26	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii)	The Goa Tax on Entry of Goods Act, 2000 The Goa Panchayat Raj Act, 1994, [clause (n) of sub-section (3) of section 153] The Goa Municipalities Act, 1968, [clause (i) of section 104]
27	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i)	The Goa Panchayat Raj Act, 1994, [clause (c) of sub-section (3) of section 153]

		(ii)	The Goa Municipalities Act, 1968, [clause (d) of sub-section (1) of section 101]
8.	Gujarat		
(1)	(2)	(3)	
28	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Gujarat Value Added Tax Act, 2003
29	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Gujarat Entertainments Tax Act, 1977 The Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977
30	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001
9.	Haryana		
(1)	(2)	(3)	
31	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Haryana Value Added Tax Act, 2003
32	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Punjab Entertainment Duty Act, 1955 The Haryana Tax on Luxuries Act, 2007
33	Entry tax, octroi, local body tax or		The Haryana Tax on Entry of Goods into

	any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		Local Area Act, 2008
34*	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Haryana Municipal Corporation Act, 1994, [clause (i) of sub-section (1) of section 88 and section 121]
10.	Himachal Pradesh		
(1)	(2)	(3)	
35	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Himachal Pradesh Value Added Tax Act 2005
36	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii) (iii)	The Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1968 The Himachal Pradesh Entertainments Duty Act, 1968 The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979
37	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Himachal Pradesh Tax on Entry of Goods into Local Area Act, 2010
11.	Jammu and Kashmir		
(1)	(2)	(3)	
38	Value Added Tax and Sales Tax on Services	(i) (ii)	The Jammu and Kashmir Value Added Tax Act, 2005 The Jammu and Kashmir General Sales Tax Act, 1962
39	Entertainment Tax	(i) (ii)	The Jammu and Kashmir Entertainment Tax (Cinematographic Shows) Act, 1962 The Jammu and Kashmir Entertainments Duty Act, 2016
40	Entry Tax		The Jammu and Kashmir Entry of Goods Act, 2000
41	Surcharge on Sales Tax		The Jammu and Kashmir General Sales Tax Act, 1962

42	Advertisement Tax		The Jammu and Kashmir Municipal Act, 2000, [clause (ix) of sub-section (1) of section 66]
12.	Jharkhand		
(1)	(2)	(3)	
43	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Jharkhand Value Added Tax Act, 2005
44	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Jharkhand Entertainment Tax Act, 2012 The Jharkhand Taxation on Luxuries in Hotel Act, 2011
45	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Jharkhand Entry Tax Act on consumption or use of goods Act, 2011
46	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Jharkhand Advertisement Tax Act, 2012
13.	Karnataka		
(1)	(2)	(3)	
47	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Karnataka Value Added Tax Act, 2003 The Provisions relating to levy and collection of Purchase Tax on Sugarcane under the Karnataka Sales Tax Act, 1957
48	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of	(i) (ii) (iii) (iv)	The Karnataka Entertainments Tax Act, 1958 The Mysore Betting Tax Act, 1932 The Karnataka Tax on Luxuries Act, 1979 The Karnataka Tax on Lotteries Act, 2004

	List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		
49	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Karnataka Tax on Entry of Goods Act, 1979 The Karnataka Special Entry Tax Act, 2002
14.	Kerala		
(1)	(2)		(3)
50	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Kerala Value Added Tax Act, 2003
51	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Kerala Tax on Paper Lotteries Act 2005 The Kerala Tax on Luxuries Act 1976
52	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Kerala Tax on Entry of Goods into Local Areas Act, 1994
53	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Kerala Municipality Act 1994, [section 271] The Kerala Panchayathi Raj Act 1994, [section 209]
54	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under exclusions under sub-	(i) (ii) (iii)	Essential Necessities Cess introduced by section 10 of Kerala Finance Act, 2011 Mangalyanidhi Cess introduced by section 11 of Kerala Finance Act, 2011 The Kerala surcharge on Taxes Act 1957, [section 3(1A) and 3(1AA)]

	section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		
15.	Madhya Pradesh		
(1)	(2)		(3)
55	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Madhya Pradesh Value Added Tax Act, 2002
56	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Madhya Pradesh Vilasita, Manoranjan, Amod Evam Vigyapan Kar Adhiniyam, 2011
57	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976
58	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Madhya Pradesh Karadhan Adhiniyam, 1982 [Part III "Forest Development Cess" containing sections 6 and 7]
16.	Maharashtra		
(1)	(2)		(3)
59	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to	(i) (ii) (iii)	The Maharashtra Value Added Tax Act, 2002 The Maharashtra Purchase Tax on Sugarcane Act, 1962 The Maharashtra Forest Development (Tax on sale of Forest Produce by Government or Forest Development Corporation) Act, 1983

	States) Act, 2017		
60	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii) (iii) (iv)	The Maharashtra Entertainment Duty Tax Act, 1923 The Maharashtra Tax on Lottery Act, 2006 The Maharashtra Betting Tax Act, 1925 The Maharashtra Tax on Luxuries Act, 1987
61	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii) (iv)	The Maharashtra Tax on Entry of Goods into Local Area Act, 2002 The Mumbai Municipal Corporation Act, 1888, [sub-section 4 of section 139] The Maharashtra Municipal Corporation Act, 1949, [clauses (a), (aa) and (aaa) of sub-section 2 of section 127] The Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987
62	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii)	The Maharashtra Advertisements Tax Act, 1967 The Mumbai Municipal Corporation Act, 1888, [sub-section 3 of section 139] The Maharashtra Municipal Corporation Act, 1949, [clauses (d) of sub-section 2 of section 127]
17.	Manipur		
(1)	(2)		(3)
63	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Manipur Value Added Tax Act, 2004
64	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Assam Amusement and Betting Tax Act, 1936 (as extended to Manipur) The Manipur Tax on Luxury (Hotel and Lodging Houses) Act, 2000
65	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the		The Manipur Municipalities Act, 1994, [clause (c) of sub-section (1) of section 75]

	erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		
66	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Manipur Municipalities Act, 1994, [clause (i) of sub-section (1) of section 75]
18.	Meghalaya		
(1)	(2)	(3)	
67	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		(i) The Meghalaya Value Added Tax, 2003 (ii) Meghalaya (Sales of Petroleum and Petroleum products including motor spirit) Taxation Act, 1973 (Assam Act IX of 1956 as adapted by Meghalaya) (except in respect of goods kept outside the ambit of GST)
68	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Meghalaya Amusement and Betting Tax Act 1973 (Assam Act No. 6 of 1939 as adapted and amended by Meghalaya) The Meghalaya Tax on Luxuries (Hotels and Lodging Houses) Act, 1991
69	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Meghalaya Cement Cess Act, 2010 The Meghalaya Clinker Cess Act, 2015
19.	Mizoram		
(1)	(2)	(3)	
70	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Mizoram Value Added Tax Act, 2005 The Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973
71	Taxes on luxuries, including taxes		The Mizoram Entertainment Tax Act, 2013

	on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		
72	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Mizoram Entry Tax Act, 2015
20.	Nagaland		
(1)	(2)	(3)	
73	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Nagaland Value Added Tax Act, 2005 The Nagaland Sales of Petroleum and its products including Motor Spirit and Lubricants etc., Taxation Act, 1967 (except in respect of goods kept outside the ambit of GST)
74	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Nagaland Amusements Tax Act, 1965
75	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Nagaland Entry Tax Act, 2013
21.	Odisha		
(1)	(2)	(3)	
76	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and	(i) (ii)	The Odisha Value Added Tax Act 2004 The Odisha Forest Development (Tax on Sale of forest produce by Government or Odisha Forest Development Corporation) Act, 2003

	Services Tax (Compensation to States) Act, 2017		
77	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Odisha Entertainment Tax Act 2005 The Odisha Luxury Tax Act, 1995
78	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Odisha Entry Tax Act, 1999
79	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Odisha Municipal Corporation Act, 2003, [section 242] The Odisha Municipal Act, 1950, [clause (e) of sub-section (1) of section 131]
22.	Puducherry		
(1)	(2)	(3)	
80	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Puducherry Value Added Tax Act, 2007
81	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Puducherry Municipalities Act, 1973, [sub-clause (iii) in clause (a) of sub-section (1) of section 118]
82	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Puducherry Sugarcane Development and Levy of Cess Act, 1965
23.	Punjab		

(1)	(2)	(3)
83	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Punjab Value Added Tax Act, 2005
84	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) The Punjab Entertainment Duty Act, 1955 (ii) The Punjab Tax on Lotteries Act, 2005 (iii) The Punjab Entertainments Tax (Cinematograph Shows) Act, 1954 (iv) The Punjab Tax on Luxuries Act, 2009
85	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) The Punjab Tax on Entry of Goods into Local Area Tax Act, 2000 (ii) The Punjab Municipal Corporation Act, 1976, [clause (b) in sub-section (1) of section 90 and section 113]
86	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	The Punjab Municipal Corporation Act, 1976, [clause (d) in sub-section (1) of section 90]
87	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	The Punjab Infrastructure (Development & Regulation), Act, 2002
24.	Rajasthan	
(1)	(2)	(3)
88	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to	The Rajasthan Value Added Tax Act, 2003 (except in respect of goods included in the Entry 54 of State List of the Seventh Schedule to the Constitution)

	States) Act, 2017		
89	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii) (iii)	The Rajasthan Entertainments and Advertisements Tax Act, 1957 The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994
90	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii)	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988 The Rajasthan Panchayati Raj Act, 1994, [clause (b) of sub-section (1) of the section 65]
91	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		The Rajasthan Municipalities Act, 2009, [clause (e) of sub-section (1) of section 102]
92	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Rajasthan Finance Act, 2014, [chapter XI (Infrastructure Development Cess)] (Section 54 to 61, both inclusive)
25.	Sikkim		
(1)	(2)		(3)
93	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983
94	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5	(i) (ii)	The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004

	of the Goods and Services Tax (Compensation to States) Act, 2017		
26.	Tamil Nadu		
(1)	(2)		(3)
95	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Tamil Nadu Value Added Tax Act, 2006
96	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii) (iii)	The Tamil Nadu Entertainments Tax Act, 1939 The Tamil Nadu Betting Tax Act, 1935 The Tamil Nadu Tax on Luxuries Act, 1981
97	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii)	The Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 The Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 The Chennai City Municipal Corporation Act, 1919 clause (f) of section 98
98	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii) (iv) (v) (vi)	The Chennai City Municipal Corporation Act, 1919, [section 129-A] The Tamil Nadu District Municipalities Act, 1920, [clause (dd) in section 78] The Madurai City Municipal Corporation Act, 1971, [section 157 and clause (e) in section 115] The Coimbatore City Municipal Corporation Act, 1981, [clause (e) in section 117] The Tamil Nadu Panchayats Act, 1994, [section 172-A] The Tamil Nadu Advertisement Tax Act, 1983
99	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax		Tamil Nadu Sugar Cane Cess (Validation) Act, 1963

	(Compensation to States) Act, 2017		
27.	Telangana		
(1)	(2)		(3)
100	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Telangana Value Added Tax Act, 2005
101	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii) (iii)	The Telangana Entertainments Tax Act, 1939 The Telangana Horse Racing and Betting Tax Regulations, 1358 The Telangana Tax on Luxuries Act, 1987
102	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Telangana Tax on Entry of Motor Vehicles into Local Areas Act, 1996 The Telangana Tax on Entry of Goods into Local Areas Act, 2001
103	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii) (iv)	The Telangana Municipal Corporations Act, 1994, [section 14] The Hyderabad Municipal Corporations Act, 1955, [clause (f) of sub section (1) of section 197] The Telangana Municipalities Act, 1965, [section 114] The Telangana Panchayat Raj Act, 1994, [section 63]
104	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Telangana Rural Development Act, 1996
28.	Tripura		
(1)	(2)		(3)
105	Value Added Tax or any other tax levied by the concerned State		The Tripura Value Added Tax Act, 2004

	under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		
106	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Tripura Entertainment Tax Act, 1997 The Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990
107	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Tripura Municipal Act, 1994, [clause (j) in sub-section (1) of section 192] The Tripura Municipal Act, 1994, [section 206]
108	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii)	The Tripura Municipal Act, 1994, [clause (b) in sub-section (1) of section 192] The Tripura Municipal Act, 1994, [section 197]
29.	Uttar Pradesh		
(1)	(2)		(3)
109	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii) (iii) (iv)	The Uttar Pradesh Value Added Tax Act, 2008 The Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 The Uttar Pradesh Taxation and Land Revenue Laws Act, 1975 chapter II The United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939
110	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Uttar Pradesh Entertainment and Betting Tax Act, 1979 The Uttar Pradesh Tax on Luxuries Act, 1995
111	Entry tax, octroi, local body tax or		The Uttar Pradesh Tax on Entry of Goods

	any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		into Local Areas Act, 2007
112	Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution	(i) (ii) (iii)	The Uttar Pradesh Advertisements Tax Act, 1981 The Uttar Pradesh Municipal Corporation Act, 1959, [clause (h) of sub-section (2) of section 172 and section 192 and 193] The Uttar Pradesh Municipalities Act, 1916, [clause (vii) of sub section (2) of section 128]
30.	Uttarakhand		
(1)	(2)	(3)	
113	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Uttarakhand Value Added Tax Act, 2005
114	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The Uttarakhand Entertainment and Betting Tax Act, 1979 The Uttarakhand (Uttar Pradesh Taxation and Land Revenue Laws Act, 1975, [chapter II (section 2 to 13)] The Adaptation and Modifications Order, 2002
115	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The Uttarakhand Tax on Entry of Goods into Local Areas Act, 2008
116	Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017		The Uttarakhand Cess Act, 2015
117	Taxes on advertisement or any other tax levied by the concerned	(i)	The Uttarakhand (The Uttar Pradesh Municipal Corporation Act, 1959, [section

	State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution		192 and sub-section 2(h) of Section 172] The Adaptation and Modification Order, 2002
		(ii)	The Uttarakhand Advertisements Tax Act, 1981
31.	West Bengal		
(1)	(2)	(3)	
118	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii)	The West Bengal Value Added Tax Act, 2003 The West Bengal Sales Tax Act, 1994
119	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(i) (ii) (iii)	The Bengal Amusements Tax Act, 1922 The West Bengal Entertainment-cum-Amusement Tax Act, 1982 The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972
120	Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution		The West Bengal Tax on Entry of Goods into Local Areas Act, 2012

Note:

With respect to Advertisement Tax collected by local bodies in States, for which the Accountant General of the concerned State has no data, the Finance Department, of the respective State Government shall be treated as the certifying authority for the amount of the revenue collected for the purposes of estimation of base year revenue under sub-section (6) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017.

With respect to the contribution from VAT to Punjab Municipal Fund (PMF) and Punjab Municipal Infrastructure Development Fund (PMIDF) excluded by the AG as the same was not credited to the Consolidated Fund, the Finance Department, Government of Punjab shall be treated as the certifying authority.



LEVY AND COLLECTION OF COMPENSATION CESS – RATES OF CESS FOR SPECIFIED GOODS

Notification No. 1/2017 Compensation Cess (Rate), Dated 28th June, 2017 as amended Corrigendum GSR 760(E), Dated 30-6-2017, Notification Nos. 3/2017-Compensation Cess (Rate), Dated 18-7-2017, 5/2017-Compensation Cess (Rate), Dated 11-9-2017, 1/2018-Compensation Cess (Rate), Dated 25-1-2018, 2/2018-Compensation Cess (Rate), Dated 26-7-2018, Corrigendum GSR 734(E), Dated 2-8-2018 And 2/2019-Compensation Cess (Rate), Dated 30-9-2019

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 notifies the rate of cess as specified in column (4) of the Schedule appended to this notification, that shall be levied on the intra-State supplies or inter-State supplies of such goods, the description of which is specified in the corresponding entry in column (3) and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S. No.	Chapter /Heading /Sub-heading/ Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan-masala	60%
2.	2202 10 10	Aerated waters	12%
3.	2202 10 20	Lemonade	12%
4.	2202 10 90	Others	12%
¹ [4A	2202 99 90	<i>Caffeinated Beverages</i>	12%]
5.	2401	Unmanufactured tobacco (without lime tube) - bearing a brand name	71%
6.	2401	Unmanufactured tobacco (with lime tube) - bearing a brand name	65%
7.	2401 30 00	Tobacco refuse, bearing a brand name	61%
8.	2402 10 10	Cigar and cheroots	21% or Rs. 4170 per thousand, whichever is higher
9.	2402 10 20	Cigarillos	21% or Rs. 4170 per thousand, whichever is higher
10.	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	² [5% + Rs. 2076 per thousand]
11.	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	² [5% + Rs. 3668 per thousand]
12.	2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	² [5% + Rs. 2076 per thousand]
13.	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	² [5% + Rs. 2747 per thousand]
14.	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	² [5% + Rs. 3668 per thousand]

15.	2402 20 90	Other cigarettes containing tobacco	² [36% + Rs. 4170 per thousand]
16.	2402 90 10	Cigarettes of tobacco substitutes	Rs. 4006 per thousand
17.	2402 90 20	Cigarillos of tobacco substitutes	12.5% or Rs. 4,006 per thousand and whichever is higher
18.	2402 90 90	Other	12.5% or Rs. 4,006 per thousand and whichever is higher
19.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name	72%
20.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name	17%
21.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.	11%
22.	2403 19 10	Smoking mixtures for pipes and cigarettes	290%
23.	2403 19 90	Other smoking tobacco bearing a brand name	49%
24.	2403 19 90	Other smoking tobacco not bearing a brand name	11%
25.	2403 91 00	"Homogenised" or "reconstituted" tobacco, bearing a brand name	72%
26.	2403 99 10	Chewing tobacco (without lime tube)	160%
27.	2403 99 10	Chewing tobacco (with lime tube)	142%
28.	2403 99 10	Filter khaini	160%
29.	2403 99 20	Preparations containing chewing tobacco	72%
30.	2403 99 30	Jarda scented tobacco	160%
31.	2403 99 40	Snuff	72%
32.	2403 99 50	Preparations containing snuff	72%
33.	2403 99 60	Tobacco extracts and essence bearing a brand name	72%
34.	2403 99 60	Tobacco extracts and essence not bearing a brand name	65%
35.	2403 99 70	Cut tobacco	20%
36.	2403 99 90	Pan masala containing tobacco 'Gutkha'	204%
37.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	96%
38.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	89%
39.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Rs. 400 per tonne
40.	2702	Lignite, whether or not agglomerated, excluding jet	Rs. 400 per tonne
41.	2703	Peat (including peat litter), whether or not agglomerated	Rs. 400 per tonne
³ [41A.	27	Coal rejects supplied by a coal washery, arising out of coal on which compensation cess has been paid ⁴ [and] input tax credit thereof has not been availed by any person.	Nil]
42.	8702 10, ⁵ [8702 20, 8702 30, 8702 90]	⁶ [<i>Motor vehicles for the transport of not more than 13 persons, including the driver, other than the vehicles of the description mentioned in S. Nos. 50 and 51]</i>	15%
⁷ [42A.	87	All old and used motor vehicles. <i>Explanation</i> : 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]
⁸ [42B.	87	Fuel Cell Motor Vehicles	Nil]
43.	⁹ [8702 or 8703]	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance	Nil

		from the factory manufacturing such motor vehicles	
44.	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	Nil
45.	8703	Three wheeled vehicles	Nil
46.	8703	¹⁰ [Following motor vehicles of length not exceeding 4000 mm, namely:— (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200 cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department.]	Nil
¹¹ [47.	8703 40, 8703 60	Following vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
		(a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	Nil
		(b) Three wheeled vehicles	Nil
		(c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm	Nil
		(d) Motor vehicles other than those mentioned at (a), (b) and (c) above. <i>Explanation.</i> —For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	15%
48.	8703 50, 8703 70	Following vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion:	
		(a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	Nil
		(b) Three wheeled vehicles	Nil
		(c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm	Nil
		(d) Motor vehicles other than those mentioned at (a), (b) and (c) above.	15%]

		<i>Explanation.</i> —For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	
49.	8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. <i>Explanation.</i> —For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	Nil
50.	¹² [8702, 8703 21 or 8703 22]	Petrol, Liquefied Petroleum Gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. <i>Explanation.</i> —For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	1%
51.	¹³ [8702, 8703 31]	Diesel driven motor vehicles of engine capacity not exceeding 1500cc and of length not exceeding 4000 mm. <i>Explanation.</i> —For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder	3%
¹⁴ 52.	8703	Motor vehicles of engine capacity not exceeding 1500cc	17%
52A.	8703	Motor vehicles of engine capacity exceeding 1500cc other than motor vehicles specified against entry at S. No. 52B	20%
52B.	8703	Motor vehicles of engine capacity exceeding 1500cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. <i>Explanation.</i> —For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm and above.	22%]
53.	8711	Motorcycles of engine capacity exceeding 350cc.	3%
54.	8802	Other aircraft (for example, helicopters, aeroplanes), for personal use.	3%
55.	8903	Yacht and other vessels for pleasure or sports.	3%
56.	Any Chapter	All goods other than those mentioned at S. Nos. 1 to 55 above.	Nil

Explanation.—

- (1) In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- (3) For the purposes of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

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

Notes

1. Inserted w.e.f.1-10-2019 vide Notification No. 2/2019-Compensation Cess (Rate), dated 30-9-2019.
 2. Substituted w.e.f.18-7-2017 vide Notification No. 3/2017-Compensation Cess (Rate), dated 18-7-2017 as -
 - (i) against S. No. 10, for the entry in column (4) "5% + Rs.1591 per thousand", the entry "5% + Rs. 2076 per thousand" substituted;
 - (ii) against S. No. 11, for the entry in column (4) "5% + Rs.2876 per thousand", the entry "5%+ Rs. 3668 per thousand " substituted;
 - (iii) against S. No. 12, for the entry in column (4) "5% + Rs.1591 per thousand", the entry "5% + Rs. 2076 per thousand" substituted.
 - (iv) against S. No. 13, for the entry in column (4) "5% + Rs.2126 per thousand", the entry "5% + Rs. 2747 per thousand" substituted;
 - (v) against S. No. 14, for the entry in column (4) "5% + Rs.2876 per thousand", the entry "5% + Rs. 3668 per thousand" substituted;
 - (vi) against S. No. 15, for the entry in column (4) "5% + Rs.4170 per thousand", the entry "36% + Rs. 4170 per thousand" substituted.
 3. Inserted w.e.f.27-7-2018 vide Notification No. 2/2018-Compensation Cess (Rate), dated 26-7-2018.
 4. Substituted for the words "and no" vide Corrigendum GSR 734(E), dated 2-8-2018.
 5. Inserted vide Corrigendum GSR 760(E), dated 30-6-2017.
 6. Substituted w.e.f.1-10-2019 for "Motor vehicles for the transport of [not more than 13] persons, including the driver" vide Notification No. 2/2019-Compensation Cess (Rate), dated 30-9-2019. Earlier, the words "ten or more", were substituted vide Corrigendum GSR 760(E), dated 30-6-2017.
 7. Inserted w.e.f.25-1-2018 vide Notification No. 1/2018-Compensation Cess (Rate), dated 25-1-2018.
 8. Inserted w.e.f.27-7-2018 vide Notification No. 2/2018-Compensation Cess (Rate), dated 26-7-2018.
 9. Substituted w.e.f.25-1-2018 for "8703" vide Notification No. 1/2018-Compensation Cess (Rate), dated 25-1-2018.
 10. Substituted w.e.f.1-10-2019 vide Notification No. 2/2019-Compensation Cess (Rate), dated 30-9-2019. Earlier, The entry in column (3) read as under :

"Cars for physically handicapped persons, subject to the following conditions:

 - (a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and
 - (b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase."
 11. Substituted vide Notification No. 5/2017-Compensation Cess (Rate), dated 11-9-2017.
 12. Substituted w.e.f. 1-10-2019 for "8703 21 or 8703 22" vide Notification No. 2/2019-Compensation Cess (Rate), dated 30-9-2019.
 13. Substituted w.e.f. 1-10-2019 for "8703 31" vide Notification No. 2/2019-Compensation Cess (Rate), dated 30-9-2019.
 14. Sl. No. 52 substituted by Sl. Nos. 52, 52A and 52B vide Notification No. 5/2017-Compensation Cess (Rate), dated 11-9-2017.
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LEVY AND COLLECTION OF COMPENSATION CESS – RATES OF CESS FOR SPECIFIED SERVICES

Notification No. 2/2017 Compensation Cess (Rate), Dated 28th June, 2017 as amended by Corrigendum GSR 813(E), Dated 1-7-2017 and Notification No. 6/2017-Compensation Cess (Rate), Dated 13-10-2017

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
¹ [2A.	<i>Leasing of motor vehicles purchased and leased prior to 1st July 2017</i>	<i>Chapter 99</i>	<i>65 per cent of the rate of cess as applicable on supply of similar goods involving transfer of title in goods.</i> Note:- <i>Nothing contained in this entry shall apply on or after 1st day of July, 2020.]</i>
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 ²[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].

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

Notes

1. Inserted w.e.f. **13-10-2017** *vide* Notification No. 6/2017-Compensation Cess (Rate), dated 13-10-2017.
2. Inserted by Corrigendum GSR 813(E), dated 1-7-2017.



**LEVY AND COLLECTION OF COMPENSATION CESS – RATES OF CESS ON MOTOR VEHICLES
PURCHASED BY LESSER PRIOR TO 1-7-2017 AND SUPPLIED ON LEASE BEFORE 1-7-2017**

Notification No. 7/2017-Compensation Cess (Rate), Dated 13-10-2017

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 notifies the rate of cess as specified in column 4 of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table below:

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	8702, 8703	Motor Vehicles	65% of cess applicable otherwise on such goods under Notification No. 1/2017-Compensation Cess (Rate), dated 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide G.S.R. 720 (E), dated the 28th June, 2017.	1
2.	8702, 8703	Motor Vehicles	65% of cess applicable otherwise on such goods under Notification No. 1/2017-Compensation Cess (Rate), dated 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide G.S.R. 720 (E), dated the 28th June, 2017:	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation.—For the purposes of this notification,—

- (i) "Tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1	(i) The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2	(i) The supplier of Motor Vehicle is a registered person. (ii) Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of Central Excise Duty, Value Added Tax or any other taxes paid on such vehicles.



**LEVY AND COLLECTION OF COMPENSATION CESS – NO REFUND OF UNUTILISED INPUT TAX
CREDIT OF COMPENSATION CESS FOR INVERTED DUTY STRUCTURE FOR TOBACCO AND
MANUFACTURED TOBACCO SUBSTITUTES**

Notification No. 3/2019-Compensation Cess (Rate), Dated 30-9-2019*

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-section (2) of Section 9 of the Goods and Services Tax (Compensation to States) Act, 2017, the Central Government, on the recommendations of the Council, hereby notifies the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilised input tax credit of compensation cess shall be allowed, where the credit has accumulated on account of rate of compensation cess on inputs being higher than the rate of compensation cess on the output supplies of such goods (other than nil rated or fully exempt supplies).

TABLE

S. No.	Tariff item, heading, subheading or Chapter	Description of Goods
(1)	(2)	(3)
1.	24	Tobacco and manufactured tobacco substitutes

Explanation. -

- (1) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

* The notification shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017 vide clause 133 of the Finance Act 2020 (NO. 12 OF 2020).

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EXEMPTIONS FROM LEVY AND COLLECTION OF COMPENSATION CESS

EXEMPTION FROM COMPENSATION CESS TO INTRA-STATE SUPPLIES OF SECOND HAND GOODS RECEIVED BY A REGISTERED PERSON FROM AN UNREGISTERED SUPPLIER

Notification No. 4/2017-Compensation Cess (Rate), Dated 20-7-2017

In exercise of the powers conferred by sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), read with sub-section (1) of section 11 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 exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the goods and services tax compensation cess on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Central Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, read with sub-section (4) of Section 9 of the Central Goods and Services Tax Act.

EXEMPTION ON GOODS AND SERVICES COMPENSATION CESS ON SUPPLY OF GOODS BY A RETAIL OUTLETS ESTABLISHED IN THE DEPARTURE AREA OF AN INTERNATIONAL AIRPORT BEYOND IMMIGRATION COUNTERS TO AN OUTGOING INTERNATIONAL TOURIST

Notification No. 1/2019-Compensation Cess (Rate) [F.No. 354/90/2019-Tru], Dated 29-6-2019

In exercise of the powers conferred by sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), read with sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services tax (Compensation to States) Act.

Explanation.— For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. The notification shall come into force with effect from the 1st day of July, 2019.

