GST RATE CHANGES FOR SPECIFIED COMPOSITE & PURE SUPPLY OF SERVICES

Government sector GST rate changes (services) applicable from 01.01.2022

[Notification No. 15/2021 C. T. (Rate) dt. 18.11.2021 amending Notification 11/2017 C. T. (Rate) dt. 28.06.2017]

Nofn. Entry Sr. No.	SAC	Description of Services Supply to Central Government/ State Government/ UT/ Local Authority		Supply to Governmental Authority		Supply to Government Entity		
		Particulars	Old rate	New rate	Old rate	New rate	Old rate	New rate
3 (iii)	9954	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, — (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) Pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	18% (w.e.f. 01/07/2017) 12% (w.e.f. 22.08.2017)	12% (w.e.f. 01.01.2022)	18% (w.e.f. 01/07/2017) 12% (w.e.f. 22.08.2017)	18% (w.e.f. 01.01.2022)	18% (w.e.f.01/07/2017) 12% (w.e.f. 13.10.2017: in cases where the services supplied to a Govt. Entity, should have been procured by the said Govt. entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority)	18% (w.e.f. 01.01.2022)

3 (vi)*	9954	Services provided/ Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of — (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business^ or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	18% (w.e.f. 01/07/2017) 12% (w.e.f. 21.09.2017)	12% (w.e.f. 01.01.2022)	18% (w.e.f. 01/07/2017) 12% (w.e.f. 21.09.2017)	18% (w.e.f. 01.01.2022)	18% (w.e.f.01/07/2017) 12% (w.e.f. 13.10.2017: in cases where the services supplied to a Govt. Entity, should have been procured by the said Govt. entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority)	18% (w.e.f. 01.01.2022)
supply on non cor ^Point t 3 (vi) th	of works composite su o Note: Ar at 'busine	Il 13.11.2017, the words "Services ontract as defined in clause (119) of pply contracts for above nature of some explanation was inserted expressions' shall not include any activity or ublic authorities.". This gives an imp	r section 2 of the (ervices were also y to be effective v transaction under	Central Goods covered unde v.e.f 26.07.20 taken by the 0	and Services Tax or the above entry 18 to define the te Central Governme	Act, 2017, probetween 21.09 rm for the purp nt, a State Go	ovided" w.e.f. 14.11.2017. Thus, 0.2017 to 13.11.2017 boose of interpreting clause (vi) of vernment or any local authority is	it so appears Entry SI No.

3 (ix)	9954	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a subcontractor to the main contractor providing services specified above [Entry Sr. No. 3 (iii) & (vi) above] to the Governmental Authority or a Government Entity.	18% (w.e.f. 01/07/2017) 12% (w.e.f. 25.01.2018)	12% (w.e.f. 01.01.2022)	18% (w.e.f. 01/07/2017) 12% (w.e.f. 25.01.2018)	18% (w.e.f. 01.01.2022)	18% (w.e.f.01/07/2017) 12% (w.e.f. 25.01.2018: in cases where the services supplied to a Govt. Entity, should have been procured by the said Govt. entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority)	18% (w.e.f. 01.01.2022)
3 (vii)	9954	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract)	18% (w.e.f. 01/07/2017) 5% (w.e.f. 13.10.2017)	5% (w.e.f. 01.01.2022)	18% (w.e.f. 01/07/2017) 5% (w.e.f. 13.10.2017)	18% (w.e.f. 01.01.2022)	18% (w.e.f.01/07/2017) 5% (w.e.f. 13.10.2017: in cases where the services supplied to a Govt. Entity, should have been procured by the said Govt. entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority)	18% (w.e.f. 01.01.2022)
3 (x)	9954	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a subcontractor to the main contractor providing services specified above [Entry Sr. No. 3 (vii) above]	18% (w.e.f. 01/07/2017) 5% (w.e.f. 25.01.2018)	5% (w.e.f. 01.01.2022)	18% (w.e.f. 01/07/2017) 5% (w.e.f. 25.01.2018)	18% (w.e.f. 01.01.2022)	18% (w.e.f.01/07/2017) 5% (w.e.f. 25.01.2018: in cases where the services supplied to a Govt. Entity, should have been procured by the said Govt. entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority)	18% (w.e.f. 01.01.2022)

Government sector rate changes (services) applicable from 01.01.2022 [Notification No. 16/2021 C. T. (Rate) dt. 18.11.2021 amending Notification 12/2017 C. T. (Rate) dt. 28.06.2017] **Supply to Central** Nofn. **Government/State Supply to Governmental Description of Services Supply to Government Entity Entry Government/ UT/ Local Authority** SAC Sr. **Authority** No. **Particulars** Old rate Old rate New rate Old rate New rate New rate Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided by way of any activity in relation to 18% NIL NIL NIL 18% NIL 99 any function entrusted to a (w.e.f. 3 (w.e.f. 25.01.2018) (w.e.f. (w.e.f. (w.e.f. (w.e.f. Panchayat under article 243G of 01.01.2022) 01.07.2017) 01.01.2022) 01.07.2017) 01.01.2022) the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution. Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite 18% 18% 18% supply provided by way of any 18% 18% NIL (w.e.f. (w.e.f. (w.e.f. 01.07.2017) 99 activity in relation to any 01.07.2017) 01.07.2017) 3 A (w.e.f (w.e.f (w.e.f NIL function entrusted to a Panchayat NIL 01.01.2022) NIL 01.01.2022) 01.01.2022) (w.e.f.25.01.2018) under article 243G of the (w.e.f. (w.e.f. Constitution or in relation to any 25.01.2018) 25.01.2018) function entrusted to a Municipality under article 243W

of the Constitution.