

[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.21/2021-Central Tax (Rate)

New Delhi, the 31<sup>st</sup> December, 2021

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2021-Central Tax (Rate), dated the 18<sup>th</sup> November, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 816(E), dated the 18<sup>th</sup> November, 2021, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.01/2017- 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. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

- a. in Schedule I – 2.5%, serial number 225 and the entries relating thereto shall be omitted;
- b. in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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2. This notification shall come into force on the 1<sup>st</sup> day of January, 2022.

[F.No. 354/79/2021-TRU]

(Gaurav Singh)  
Deputy Secretary to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017, and was last amended *vide* notification No. 18/2021 – Central Tax (Rate), dated the 28th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 892(E), dated the 28th December, 2021.