

**GOVERNMENT OF INDIA**

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**Notification No. 1/2018-Compensation Cess (Rate)**

**New Delhi, the 25th January, 2018**

**G.S.R. 93 (E).**- 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 makes the following amendments in the [notification of the Government of India, in the Ministry of Finance \(Department of Revenue\), No. 1/2017-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. 720 \(E\), dated the 28th June, 2017](#), namely, -

In the said notification, in the Schedule, -

(i) after S. No. 42 and the entries relating thereto, the following serial numbers and the entries shall be inserted

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
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 <a href="#">clause (63) of section 2</a> of the <a href="#">Central Goods and Services Tax Act, 2017</a> , CENVAT credit as defined in <a href="#">CENVAT Credit Rules, 2004</a> , or the input tax credit of Value Added Tax or any other taxes paid on such vehicles.	NIL

(ii) in S. No. 43, for the entry in column (2), the entry "8702 or 8703", shall be substituted;

**(Ruchi Bisht)**

**Under Secretary to the Government of India**

**Note:** The [principal notification No.1/2017-Compensation Cess \(Rate\) dated the 28th June, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number [G.S.R. 720\(E\), dated the 28th June, 2017](#) and last amended vide [notification No. 6/2017-, Compensation Cess \(Rate\) dated the 13th October, 2017, published vide number G.S.R.1282\(E\), dated the 13th October, 2017.](#)