

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, –	18%		18%		18%		
		(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);	(w.e.f. 01/07/2017) 12%	12%	(w.e.f. 01/07/2017) 12%	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)	(w.e.f. 01/07/2017) 12%
		(b) canal, dam or other irrigation works;	(w.e.f. 22.08.2017) 12%	12%	(w.e.f. 22.08.2017) 12%	18%	(w.e.f. 01.01.2022) 12%		18%
		(c) Pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	(w.e.f. 22.08.2017) 12%	12%	(w.e.f. 22.08.2017) 12%	18%	(w.e.f. 01.01.2022) 12%		18%

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 sub-contractor 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 sub-contractor 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]**

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	
			Old rate	New rate	Old rate	New rate	Old rate	New rate
3	99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	NIL (w.e.f. 01.07.2017)	NIL (w.e.f. 01.01.2022)	NIL (w.e.f. 01.07.2017)	18% (w.e.f. 01.01.2022)	NIL (w.e.f. 25.01.2018)	18% (w.e.f. 01.01.2022)
3A	99	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 supply provided by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	18% (w.e.f. 01.07.2017) NIL (w.e.f. 25.01.2018)	NIL (w.e.f. 01.01.2022)	18% (w.e.f. 01.07.2017) NIL (w.e.f. 25.01.2018)	18% (w.e.f. 01.01.2022)	18% (w.e.f. 01.07.2017) NIL (w.e.f. 25.01.2018)	18% (w.e.f. 01.01.2022)