

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 05/2024-Central Tax (Rate)

New Delhi, the 8th October, 2024

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, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), 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) after Schedule I – 2.5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: -

“(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab”;

(b) in Schedule II – 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(c) in Schedule III – 9%, -

(i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) in Schedule IV – 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall come into force on the 10th day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

(Amreeta Titus)
Deputy Secretary

Note: - The principal notification No. 1/2017-Central Tax (Rate), dated the 28th 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 28th June, 2017, and was last amended *vide* notification No. 2/2024 – Central Tax (Rate), dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 396(E), dated the 12th July, 2024.