

[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. 01/2022-Central Tax (Rate)

New Delhi, the 31<sup>st</sup> March, 2022

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 9 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 in the Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

(a) in Schedule I – 2.5%, serial numbers 225B,226, 227, 228 and the entries relating thereto shall be omitted;

(b) in Schedule II – 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

|       |            |   |
|-------|------------|---|
| “176B | 6815       | Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks |
| 176C  | 6901 00 10 | Bricks of fossil meals or similar siliceous earths  |
| 176D  | 6904 10 00 | Building bricks   |
| 176E  | 6905 10 00 | Earthen or roofing tiles”.  |

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F.No.190354/56/2022-TRU]

(Vikram Vijay Wanere)  
Under 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 by notification No. 21/2021 – Central Tax (Rate), dated the 31<sup>st</sup> December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 920(E), dated the 31<sup>st</sup> December, 2021.