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[Updated version of the Notification No. 11/2017-Central Tax (Rate)
dated the 28th June, 2017 as amended upto 18.07.2022]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 11/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), [sub-section (3) and sub-section (4)]¹ of section 9, sub-section (1) of section 11, sub-section (5) of section 15[,]² sub-section (1) of section 16 [and section 148]³ of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Table

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	[(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item	0.75	Provided that the central tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only; Provided also that credit of input tax charged on goods

¹ Inserted vide notification No. 03/2019- Central Tax (Rate) dt 29.03.2019

² Substituted vide notification No. 03/2019- Central Tax (Rate) dt 29.03.2019. Prior to substitution it read "and"

³ Inserted vide notification No. 03/2019- Central Tax (Rate) dt 29.03.2019

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The book delves into Department Of Rate Notification Services. Department Of Rate Notification Services is a vital topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Department Of Rate Notification Services, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Department Of Rate Notification Services
 - Chapter 2: Essential Elements of Department Of Rate Notification Services
 - Chapter 3: Department Of Rate Notification Services in Everyday Life
 - Chapter 4: Department Of Rate Notification Services in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Department Of Rate Notification Services. The first chapter will explore what Department Of Rate Notification Services is, why Department Of Rate Notification Services is vital, and how to effectively learn about Department Of Rate Notification Services.
 3. In chapter 2, this book will delve into the foundational concepts of Department Of Rate Notification Services. The second chapter will elucidate the essential principles that must be understood to grasp Department Of Rate Notification Services in its entirety.
 4. In chapter 3, the author will examine the practical applications of Department Of Rate Notification Services in daily life. The third chapter will showcase real-world examples of how Department Of Rate Notification Services can be effectively utilized in everyday scenarios.
 5. In chapter 4, the author will scrutinize the relevance of Department Of Rate Notification Services in specific contexts. This chapter will explore how Department Of Rate Notification Services is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, the author will draw a conclusion about Department Of Rate Notification Services. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Department Of Rate Notification Services.

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