

Ref: Not. No. 09/2021- Central Tax (Rate)
dated – 30/09/2021



Clarification on Exemption to Certain Goods from Levy of GST.

CBIC vide notification no. 9/2021-Central Tax Rate has clarified the exemption provided to Seeds, fruit and spores, of a kind used for sowing.

It is clarified now that the exemption is **only specific to those Seeds, which are meant for sowing** and not any other seed.



GST Knowledge Partner: GKP21035
CA GAGAN KEDIA – 9830682188

[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. 9/2021-Central Tax (Rate)

New Delhi, the 30th September, 2021

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 11 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.2/2017-Central Tax (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. 674(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely: -

“86.	1209	Seeds, fruit and spores, of a kind used for sowing <i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.”;
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2. This notification shall come into force on the 1st day of October, 2021.

[F.No.190354/206/2021-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: - The principal notification No. 2/2017-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. 674(E), dated the 28th June, 2017, and was last amended *vide* notification No. 15/2019-Central Tax (Rate) dated the 30th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.712(E), dated the 30th September, 2019.