

[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. 10/2021-Central Tax (Rate)

New Delhi, the 30<sup>th</sup> September, 2021

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) 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.4/2017- 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. 676(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruitnamely: - a) Of peppermint (Menthapiperita); b) Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.";
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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)  
UnderSecretary to the Government of India

**Note:** - The principal notification No.4/2017-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. 676(E), dated the 28<sup>th</sup> June, 2017 and was last amended by Notification No. 11/2018-Central Tax(Rate) dated 28<sup>th</sup> May, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 504(E), dated the 28<sup>th</sup> May, 2018.