

[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. 14/2022-Central Tax (Rate)

New Delhi, the 30<sup>th</sup> December, 2022

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, 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, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint ( <i>Mentha piperita</i> ); (b) Of other mints : Spearmint oil ( <i>ex-mentha spicata</i> ), Water mint-oil ( <i>ex-mentha aquatic</i> ), Horsemint oil ( <i>ex-mentha sylvestries</i> ), Bergament oil ( <i>ex-mentha citrate</i> ), <i>Mentha arvensis</i>	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)

Under Secretary

**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. 10/2021-Central Tax (Rate) dated the 30<sup>th</sup> September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 695(E), dated the 30<sup>th</sup> September, 2021.