

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



- http://www.cbec.gov.in/resources//htdocscbec/gst/Notification20-CGST.pdf
- Construction Services
- Rate on select services reduced from 18% to 12%
  - Services supplied to Government Canals, Irrigation, Dams, Water supply/treatment; Historical monuments etc.
  - Road, Bridge, Tunnel, JNNURM, etc.
  - Railways
  - A single residential unit otherwise than as a part of a residential complex;
  - Affordable Housing; Housing scheme of state government
  - Post-harvest storage infrastructure

# **Notification No 11 2005 Service Tax**

Judd E. Hollander

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