

Deepali Mehta

Notifications Notification No. 14/2021 (Rate) – Central Tax dated 18th November 2021 (w.e.f 1st January 2022): Amends Notification No. 01/2017(Rate) dated 28th June 2017 for correction of inverted rate structure in textiles and footwear. GST rate is harmonised across the textile chain (Tow, Fibre, fabric, articles) and footwear. Uniform rate structure across the textile value chain at 12%. Footwear (Any Value) 12%. Notification No. 15/2021 (Rate) – Central Tax dated 18th November 2021: Amends Notification No.11/2017- Central Tax (Rate), dated the 28th June 2017; Effective w.e.f 1st January 2022: Composite supply of works contract to Govt. Entity or Govt. Authority will be taxable - @18 percent Job Work by way of Dyeing and Printing of Textile and