

**EXEMPTIONS FROM LEVY AND COLLECTION OF COMPENSATION
CESS****EXEMPTION FROM COMPENSATION CESS TO INTRA-STATE SUPPLIES OF SECOND
HAND GOODS RECEIVED BY A REGISTERED PERSON FROM AN UNREGISTERED
SUPPLIER****Notification No. 4/2017-Compensation Cess (Rate), Dated 20-7-2017**

In exercise of the powers conferred by sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), read with sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the goods and services tax compensation cess on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Central Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, read with sub-section (4) of Section 9 of the Central Goods and Services Tax Act.

**EXEMPTION ON GOODS AND SERVICES COMPENSATION CESS ON SUPPLY OF
GOODS BY A RETAIL OUTLETS ESTABLISHED IN THE DEPARTURE AREA OF AN
INTERNATIONAL AIRPORT BEYOND IMMIGRATION COUNTERS TO AN OUTGOING
INTERNATIONAL TOURIST****Notification No. 1/2019-Compensation Cess (Rate) [F.No. 354/90/2019-Tru], Dated
29-6-2019**

In exercise of the powers conferred by sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), read with sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services tax (Compensation to States) Act.

Explanation.— For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. The notification shall come into force with effect from the 1st day of July, 2019.

