G.S.R (E). - In exercise of the powers conferred by section 164 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 rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2020.

   (2) They shall come into force with effect from the 01st day of April, 2020.

2. In the Central Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

   **“Table**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Section under which composition levy is opted</th>
<th>Category of registered persons</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Manufacturers, other than manufacturers of such goods as may be notified by the Government</td>
<td>half per cent. of the turnover in the State or Union territory</td>
</tr>
<tr>
<td>(1A)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</td>
<td>two and a half per cent. of the turnover in the State or Union territory</td>
</tr>
<tr>
<td>(3)</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10</td>
<td>half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory</td>
</tr>
<tr>
<td></td>
<td>Sub-section (2A) of section 10</td>
<td>Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10</td>
<td>three per cent. of the turnover of taxable supplies of goods and services in the State or Union territory.”.</td>
</tr>
</tbody>
</table>

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 48/2020 - Central Tax, dated the 19th June, 2020 published vide number G.S.R. 394 (E), dated the 19th June, 2020.