

नोट:- मूल अधिसूचना संख्या 4/2017-केन्द्रीय कर (दर) भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्या 676(अ), दिनांक 28 जून, 2017 द्वारा प्रकाशित की गई थी और इसमें अंतिम संशोधन अधिसूचना संख्या 06/2024-केन्द्रीय कर (दर), दिनांक 8 अक्टूबर, 2024 द्वारा किया गया था, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्या 614(अ), दिनांक 8 अक्टूबर, 2024 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 27th October, 2026

No. 04/2026-Central Tax (Rate)

G.S.R. 927(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 in the Ministry of Finance (Department of Revenue), No. 4/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676(E), dated the 28th June, 2017, namely: -

In the said notification, in the Table, -

(i) after S. No. 2 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"2A.	1518	Used cooking oil	Any unregistered person	Any registered person";

(ii) after S. No. 3A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B.	3915	Waste and scrap of plastics	Any unregistered person	Any registered person
3C.	4004	Waste and scrap of tyres	Any unregistered person	Any registered person";

(iii) after S. No. 8 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9.	8549	Electrical and electronics waste and scrap	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1st day of November, 2026.

[F. No. CBIC-190354/142/2026-TRU]

DHEERAJ SHARMA, Under Secy.

Note: - The principal notification No. 4/2017-Central Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676(E), dated the 28th June, 2017 and was last amended by notification No. 06/2024-Central Tax (Rate), dated the 8th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 614(E), dated the 8th October, 2024.