NOTIFICATION

New Delhi, the 27th October, 2026

No. 07/2026-Central Tax

G.S.R. 935(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2018 -Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 868(E), dated the 13th September, 2018, namely: -

In the said notification, for clause (d), the following clause shall be substituted, namely: -

"(d) any registered person receiving supply of any of the following goods from another registered person, namely: -

(i) used cooking oil falling under heading 1518 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) waste and scrap of plastics falling under heading 3915 of the said First Schedule;

(iii) waste and scrap of tyres falling under heading 4004 of the said First Schedule;

(iv) metal scrap falling under Chapters 72 to 81 of the said First Schedule; or

(v) electrical and electronics waste and scrap falling under heading 8549 of the said First Schedule".

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. 50/2018-Central Tax was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 868(E), dated the 13th September, 2018 and was last amended by notification No. 25/2024-Central Tax, dated the 9th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 629(E), dated the 9th October, 2024.

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