



BMC Advisors

Corporate Laws and Intellectual Property Rights Consultants



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JANUARY 22ND, 2018- JANUARY 28TH, 2018

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MCA UPDATES

[To be published in the Gazette of India Extraordinary, Part II, Section 3, Sub section (ii)]

Government of India
Ministry of Corporate Affairs
Notification

New Delhi, the 23rd January, 2018

S.O. _____ (E).- In exercise of the powers conferred by sub-section (2) of Section 1 of the Companies (Amendment) Act, 2017 (1 of 2018), the Central Government hereby appoints the 26th January, 2018 as the date on which the provisions of section 1 and section 4 of the said Act shall come into force.

[File No. 1/1/2018-CL.I]

(K.V.R. Murty)
Joint Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, 26th January, 2018

G.S.R... (E)- In exercise of the powers conferred by sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Appointment and Qualification of Directors) Rules, 2014, namely: -

1. (1) These rules may be called the Companies (Appointment and Qualification of Directors) Amendment Rules, 2018.
(2) They shall come into force on the date of their publication in the official Gazette
2. In the Companies (Appointment and Qualification of Directors) Rules, 2014 (hereinafter referred to as the principal rules), in rule 9

(A) for the marginal heading, the following marginal heading shall be substituted, namely: -

"Application for allotment of Director Identification Number before appointment in an existing company";

(B) for sub-rule (1), the following shall be substituted, namely:-

"(1) Every applicant, who intends to be appointed as director of an existing company shall make an application electronically in Form DIR-3, to the central Government for allotment of a Director Identification Number (DIN) along with such fees as provided under the companies (Registration Offices and Fees) Rules, 2014.

Provided that in case of proposed directors not having approved DIN, the particulars of maximum three directors shall be mentioned in Form No. INC-32 (SPICe) and DIN may be allotted to maximum three proposed directors through Form INC-32 (SPICe)";

(C) in sub-rule (3),

(I) In sub-clause (a), after sub-clause (iii), the following sub-clause shall be inserted, namely:-

"(iiia) board resolution proposing his appointment as director in an existing company";

(II) for clause (b), the following clause shall be substituted, namely:-

"(b) Form DIR-3 shall be signed and submitted electronically by the applicant using his or her own Digital Signature Certificate and shall be verified digitally by a company secretary in full time employment of the company or by the managing director or director or CEO or CFO of the company in which the applicant is intended to be appointed as director in an existing company,".

3. In annexure to the principal rules,

(A) for form No. DIR-3 the following form shall be substituted, namely:-

Please refer below link for the Amended Forms:

http://www.mca.gov.in/Ministry/pdf/AppointmentQualificationDirectoramendmentrules2018_25012018.pdf

SEBI UPDATES

CIRCULAR6

SEBI/HO/CDMRD/DMP/CIR/P/2018/12

January 22, 2018

To,

1. All National Commodity Derivatives Exchanges
2. All Recognized Stock Exchanges in International Financial Services Centre (IFSC)

Sir / Madam,

Sub.: Role of the Independent Oversight Committee for Product Design

1. SEBI vide its circular CIR/CDMRD/DEA/03/2015 dated November 26, 2015, has prescribed "Timelines for compliance with various provisions of securities laws by commodity derivatives exchanges". In the said circular, on the issue of oversight committees, SEBI has advised all the commodity derivatives exchanges as under-

"2.1. Commodity derivative exchanges shall comply with the requirements of Regulation 29 read with Regulation 44D (1) (b) of SECC Regulations within three months. National commodity derivatives exchanges shall constitute an oversight committee for 'Product design', chaired by a Public Interest Director, within three months."

2. It is observed that the commodity derivatives exchanges have been adopting varied approach in complying with the above requirement both in the constitution and the functioning of such oversight committees. In order to bring uniformity with respect to the role of the oversight committee on product design, and after having discussions with commodity derivatives exchanges on this issue, it is decided that the functions of the oversight committee for 'Product Design' in all the commodity exchanges shall be as under-

2.1. To oversee matters related to product design such as introduction of new products/contracts, modifications of existing product/contract designs etc. and review the design of the already approved and running contracts.

2.2. To oversee SEBI inspection observation on Product Design related issues.

2.3. To estimate the adequacy of resources dedicated to Product design related function.

3. The head(s) of department(s) handling the above matters shall report directly to the committee and also to the Managing Director. Any action of the Exchange against the aforesaid head(s) shall be subject to an appeal to the committee, within such period as may be determined by the governing board.
4. The recognized stock exchanges operating in the IFSC shall also be required to constitute an oversight committee for product design and discharge their functions enumerated at para '2' and '3' above.
5. The provisions of this circular shall come into effect from the 30 days from the date of the circular.
6. The Exchanges are advised to:

- i. take steps to make necessary amendments to the relevant bye-laws, rules and regulations for the implementation of the same.
 - ii. bring the provisions of this circular to the notice of the members of the Exchange and also to disseminate the same on their website.
7. This circular is issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992, to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.
8. This circular is available on SEBI website at www.sebi.gov.in.

Yours faithfully,

Vikas Sukhwal
Deputy General Manager
Division of Market Policy
Commodity Derivatives Market Regulation Department
Email: vikass@sebi.gov.in

RBI UPDATES

RBI/2017-18/124

A.P. (DIR Series) Circular No.16

January 25, 2018

All Category – I Authorised Dealer Banks

Madam/Sir

Exim Bank's Government of India supported Line of Credit of USD 100 million to the Government of the Republic of Kenya

Export-Import Bank of India (Exim Bank) has entered into an agreement dated January 11, 2017 with the Government of the Republic of Kenya for making available to the latter, a Government of India supported Line of Credit (LOC) of USD 100 million (USD One Hundred million only) for agricultural mechanization project in Kenya. Under the arrangement, financing export of eligible goods and services from India would be allowed which are eligible for export under the Foreign Trade Policy of the Government of India and whose purchase may be agreed to be financed by the Exim Bank under this agreement. The goods include plant, machinery and equipment and services include consultancy services. Out of the total credit by Exim Bank under this agreement, goods and services of the value of at least 75 per cent of the contract price shall be supplied by the seller from India and the remaining 25 per cent of goods and services may be procured by the seller for the purpose of the eligible contract from outside India.

2. The Agreement under the LoC is effective from January 01, 2018. Under the LoC, the terminal utilization period is 60 months after the scheduled completion date of the project.

3. Shipments under the LoC will have to be declared on Export Declaration Form as per instructions issued by Reserve Bank from time to time.

4. No agency commission is payable for export under the above LoC. However, if required, the exporter may use its own resources or utilize balances in its Exchange Earners' Foreign Currency Account for payment of commission in free foreign exchange. Authorised Dealer Category-I (AD Category-I) banks may allow such remittance after realization of full eligible value of export subject to compliance with the extant instructions for payment of agency commission.

5. AD Category – I banks may bring the contents of this circular to the notice of their exporter constituents and advise them to obtain full details of the LoC from the Exim Bank's office at Centre One, Floor 21, World Trade Centre Complex, Cuffe Parade, Mumbai 400 005 or from their website www.eximbankindia.in.

6. The directions contained in this circular have been issued under section 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions/ approvals, if any, required under any other law.

Yours faithfully

J K Pandey
Chief General Manager

RBI/2017-18/125
A.P. (DIR Series) Circular No.17

January 25, 2018

All Category – I Authorised Dealer Banks

Madam/Sir

Exim Bank's Government of India supported Line of Credit of USD 71.40 million to the Government of Côte d'Ivoire

Export-Import Bank of India (Exim Bank) has entered into an Agreement on May 22, 2017 with the Government of Côte d'Ivoire for making available to the latter, a Government of India supported Line of Credit (LoC) of USD 71.4 million (USD Seventy one million four hundred thousand only) for the purpose of financing the Upgradation of four Military Hospitals in Abidjan Korhogo, Bouake and Daloa regions' in Côte d'Ivoire. Under the arrangement, financing export of eligible goods and services from India would be allowed which are eligible for export under the Foreign Trade Policy of the Government of India and whose purchase may be agreed to be financed by the Exim Bank under this agreement. The goods include plant, machinery and equipment and services include consultancy services. Out of the total credit by Exim Bank under this agreement, goods and services of the value of at least 75 per cent of the contract price shall be supplied by the seller from India and the remaining 25 per cent of goods and services may be procured by the seller for the purpose of the eligible contract from outside India.

2. The Agreement under the LoC is effective from December 15, 2017. Under the LoC, the terminal utilization period is 60 months after the scheduled completion date of the project.

3. Shipments under the LoC will have to be declared on Export Declaration Form as per instructions issued by Reserve Bank from time to time.

4. No agency commission is payable for export under the above LoC. However, if required, the exporter may use its own resources or utilize balances in its Exchange Earners' Foreign Currency Account for payment of commission in free foreign exchange. Authorised Dealer Category- I (AD Category- I) banks may allow such remittance after realization of full eligible value of export subject to compliance with the extant instructions for payment of agency commission.

5. AD Category – I banks may bring the contents of this circular to the notice of their exporter constituents and advise them to obtain full details of the LoC from the Exim Bank's office at Centre One, Floor 21, World Trade Centre Complex, Cuffe Parade, Mumbai 400 005 or from their website www.eximbankindia.in.

6. The directions contained in this circular have been issued under section 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions/ approvals, if any, required under any other law.

Yours faithfully

J K Pandey
Chief General Manager

INCOME TAX UPDATES

(TO BE PUBLISHED IN PART II, SUB-SECTION (ii) OF SECTION 3 OF THE GAZETTE OF INDIA)

**Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Direct Taxes)**

New Delhi, the 22nd January, 2018

Notification

S.O. It is hereby notified for general information that the organization M/s LPG Equipment Research Centre ('LERC') (PAN:- AAAAL0454G) has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5D of the Income-tax Rules, 1962 (said Rules), **from Assessment year 2017-2018 onwards** in the category of '**Scientific Research Association**', subject to the following conditions, namely:-

- (i) The sole objective of the approved 'Scientific Research Association' 'LERC' shall be to undertake scientific research;
 - (ii) The approved organization shall carry out scientific research by itself;
 - (iii) The approved organization shall maintain separate books of accounts for 'LERC' in respect of the sums received by it for scientific research, reflect therein the amounts used for carrying out research, get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;
 - (iv) The approved organization shall maintain a **separate statement of donations** received and amounts applied for scientific research for 'LERC' and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.
2. The Central Government shall withdraw the approval if the approved organization:-
- a) fails to maintain **separate books of accounts** referred to in sub-paragraph (iii) of paragraph 1; or
 - b) fails to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1; or
 - c) fails to furnish its statement of the donations received and sums applied for scientific research referred to in sub-paragraph (iv) of paragraph 1; or
 - d) ceases to carry on its research activities or its research activities are not found to be genuine; or
 - e) ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5D of the said Rules.

**(Rohit Garg)
Director (ITA-II)**

**Notification No. 05/2018
(F. No. 203/02/2017/ITA-II)**

To
The Manager,
Govt. of India Press,
Mayapuri, New Delhi

Copy forwarded to:

1. The applicant organization, M/s LPG Equipment Research Centre ('LERC').
2. The CIT (E), Bangalore.
3. Web Manager, New Delhi, for placing on the website incometaxindia.gov.in.
4. ITCC, CBDT (4 copies).
5. Concerned file.
6. Guard file.

(Rohit Garg)
Director (ITA-II)



EXCISE UPDATES

Circular No.
1062/01/2018-CX

F. No. 296/29/2018-CX.9
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

267 D, North Block, New Delhi,
Dated 23rd January, 2018

CIRCULAR

Sub: Celebration of Customs Day and Investiture Ceremony-2018-reg.

The Customs Day and Investiture Ceremony, 2018 is being celebrated on 27th January, 2018 at Plenary Hall, Vigyan Bhawan, New Delhi. All 'Group-A' officers posted in Board are directed to attend the Customs Day and Investiture Ceremony-2018.

2. This issues with the approval of Chairman (CBEC).

(V. Ganesh Kumar)
Under Secretary to the Govt. of India
Tel: 23092413
E-mail: kumar.vg@nic.in

To,

All IRS (C&CE) officers, posted in Board.

Copy to Webmaster, CBEC, with the request to upload the letter on website.

CUSTOM UPDATES

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 8/ 2018 - CUSTOMS (N.T.)

New Delhi, the 22nd January, 2018

G.S.R. (E). - In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944) read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 89/2017 - Customs (N.T.), dated the 21st September, 2017, published *vide* number G.S.R. 1178 (E), dated the 21st September, 2017, namely:-

In the said notification, in the Schedule,-

- (i) in Chapter - 3, against tariff items 030201, 0303, 030401, 030701 and 030801,-
 - (a) for the entry in column (4), the entry "2.1%" shall be substituted;
 - (b) for the entry in column (5), the entry "10.9" shall be substituted;

- (ii) in Chapter - 16,-
 - (a) against tariff item 160301,-
 - (i) for the entry in column (4), the entry "2.1%" shall be substituted;
 - (ii) for the entry in column (5), the entry "10.9" shall be substituted;

 - (b) against tariff item 160501,-
 - (i) for the entry in column (4), the entry "2.7%" shall be substituted;
 - (ii) for the entry in column (5), the entry "21.6" shall be substituted;

 - (c) against tariff item 160502,-
 - (i) for the entry in column (4), the entry "2.1%" shall be substituted;
 - (ii) for the entry in column (5), the entry "57.2" shall be substituted;

 - (d) against tariff item 160503,-
 - (i) for the entry in column (4), the entry "2.4%" shall be substituted;
 - (ii) for the entry in column (5), the entry "24" shall be substituted;

 - (e) against tariff item 160504,-
 - (i) for the entry in column (4), the entry "2.7%" shall be substituted;
 - (ii) for the entry in column (5), the entry "46.6" shall be substituted;

 - (f) against tariff item 160505,-
 - (i) for the entry in column (4), the entry "2.1%" shall be substituted;
 - (ii) for the entry in column (5), the entry "10.9" shall be substituted;

- (iii) in Chapter - 29,-
 - (a) against tariff item 290701,-
 - (i) for the entry in column (4), the entry "1.5%" shall be substituted;
 - (ii) for the entry in column (5), the entry "4.7" shall be substituted;

 - (b) against tariff item 291201,-

- (i) for the entry in column (4), the entry "1.5%" shall be substituted;
 - (ii) for the entry in column (5), the entry "11.3" shall be substituted;
- (iv) in Chapter -39,-
- (a) tariff item 391802 and the entries relating thereto shall be omitted;
 - (b) against tariff item 392603, for the entry in column (4), the entry "1.9%" shall be substituted;
- (v) in Chapter - 40,-
- (a) against tariff item 401101,-
 - (i) for the entry in column (4), the entry "3.6%" shall be substituted;
 - (ii) for the entry in column (5), the entry "12.2" shall be substituted;
 - (b) against tariff item 401102,-
 - (i) for the entry in column (4), the entry "5.75%" shall be substituted;
 - (ii) for the entry in column (5), the entry "11.5" shall be substituted;
 - (c) against tariff item 401199,-
 - (i) for the entry in column (4), the entry "3.6%" shall be substituted;
 - (ii) for the entry in column (5), the entry "8.5" shall be substituted;
 - (d) against tariff item 401301,-
 - (i) for the entry in column (4), the entry "5.4%" shall be substituted;
 - (ii) for the entry in column (5), the entry "12.3" shall be substituted;
 - (e) against tariff item 401399,-
 - (i) for the entry in column (4), the entry "3.6%" shall be substituted;
 - (ii) for the entry in column (5), the entry "7.9" shall be substituted;
- (vi) in Chapter - 41,-
- (a) against tariff items 410701, 411201, 411301, and 4114,-
 - (i) for the entry in column (4), the entry "2.36%" shall be substituted;
 - (ii) for the entry in column (5), the entry "4.3" shall be substituted;
 - (b) against tariff items 410702, 411202 and 411302,-
 - (i) for the entry in column (4), the entry "2.36%" shall be substituted;
 - (ii) for the entry in column (5), the entry "2.6" shall be substituted;
- (vii) in Chapter - 42,-
- (a) against tariff item 420101,-
 - (i) for the entry in column (4), the entry "2.2%" shall be substituted;
 - (ii) for the entry in column (5), the entry "48.1" shall be substituted;
 - (b) against tariff item 420102,-
 - (i) for the entry in column (4), the entry "1.6%" shall be substituted;
 - (ii) for the entry in column (5), the entry "256.9" shall be substituted;
 - (c) against tariff item 42020101,-
 - (i) for the entry in column (4), the entry "2.4%" shall be substituted;
 - (ii) for the entry in column (5), the entry "128.5" shall be substituted;
 - (d) against tariff item 42020201,-
 - (i) for the entry in column (4), the entry "2.4%" shall be substituted;
 - (ii) for the entry in column (5), the entry "87.9" shall be substituted;
 - (e) against tariff item 42020202,-
 - (i) for the entry in column (4), the entry "2.4%" shall be substituted;
 - (ii) for the entry in column (5), the entry "77.1" shall be substituted;

- (f) against tariff item 42020301,-
 - (i) for the entry in column (4), the entry "2.0%" shall be substituted;
 - (ii) for the entry in column (5), the entry "17" shall be substituted;
- (g) against tariff item 42020401,-
 - (i) for the entry in column (4), the entry "2.0%" shall be substituted;
 - (ii) for the entry in column (5), the entry "17" shall be substituted;
- (h) against tariff item 420301,-
 - (i) for the entry in column (4), the entry "2.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "230.2" shall be substituted;
- (i) against tariff item 420302,-
 - (i) for the entry in column (4), the entry "2.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "193.3" shall be substituted;
- (j) against tariff item 420305,-
 - (i) for the entry in column (4), the entry "3.5%" shall be substituted;
 - (ii) for the entry in column (5), the entry "6.6" shall be substituted;
- (k) against tariff item 420307,-
 - (i) for the entry in column (4), the entry "1.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "15.8" shall be substituted;
- (viii) in Chapter - 51,-
 - (a) against tariff item 510601,-
 - (i) for the entry in column (4), the entry "5.1%" shall be substituted;
 - (ii) for the entry in column (5), the entry "118" shall be substituted;
 - (b) against tariff item 510602,-
 - (i) for the entry in column (4), the entry "4.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "119" shall be substituted;
 - (c) against tariff item 510603, for the entry in column (4), the entry "5.1%" shall be substituted;
 - (d) against tariff item 510604, for the entry in column (4), the entry "4.9%" shall be substituted;
 - (e) against tariff item 510605, for the entry in column (4), the entry "5.1%" shall be substituted;
 - (f) against tariff item 510606, for the entry in column (4), the entry "4.9%" shall be substituted;
 - (g) against tariff item 510698, for the entry in column (4), the entry "5.1%" shall be substituted;
 - (h) against tariff item 510699,-
 - (i) for the entry in column (4), the entry "4.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "40.7" shall be substituted;
 - (i) against tariff item 510701,-
 - (i) for the entry in column (4), the entry "5.1%" shall be substituted;
 - (ii) for the entry in column (5), the entry "118" shall be substituted;
 - (j) against tariff item 510702,-
 - (i) for the entry in column (4), the entry "4.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "119" shall be substituted;
 - (k) against tariff item 510703, for the entry in column (4), the entry "5.1%" shall be substituted;
 - (l) against tariff item 510704,-

- (i) for the entry in column (4), the entry "4.9%" shall be substituted;
- (ii) for the entry in column (5), the entry "73.9" shall be substituted;
- (m) against tariff item 510705,-
 - (i) for the entry in column (4), the entry "5.1%" shall be substituted;
 - (ii) for the entry in column (5), the entry "51.2" shall be substituted;
- (n) against tariff item 510706,-
 - (i) for the entry in column (4), the entry "4.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "63.2" shall be substituted;
- (o) against tariff item 510798, for the entry in column (4), the entry "5.1%" shall be substituted;
- (p) against tariff item 510799,-
 - (i) for the entry in column (4), the entry "4.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "35.4" shall be substituted;
- (q) against tariff item 510801, for the entry in column (4), the entry "5.1%" shall be substituted;
- (r) against tariff item 510802, for the entry in column (4), the entry "4.9%" shall be substituted;
- (s) against tariff item 510901, for the entry in column (4), the entry "5.1%" shall be substituted;
- (t) against tariff item 510902,-
 - (i) for the entry in column (4), the entry "4.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "89.1" shall be substituted;
- (u) against tariff item 511001, for the entry in column (4), the entry "5.1%" shall be substituted;
- (v) against tariff item 511002, for the entry in column (4), the entry "4.9%" shall be substituted;
- (w) against tariff item 511101, for the entry in column (4), the entry "5.0%" shall be substituted;
- (x) against tariff item 511102,-
 - (i) for the entry in column (4), the entry "5.5%" shall be substituted;
 - (ii) for the entry in column (5), the entry "150.1" shall be substituted;
- (y) against tariff item 511198, for the entry in column (4), the entry "4.0%" shall be substituted;
- (z) against tariff item 511199,-
 - (i) for the entry in column (4), the entry "4.5%" shall be substituted;
 - (ii) for the entry in column (5), the entry "86.2" shall be substituted;
- (za) against tariff item 511201, for the entry in column (4), the entry "5.0%" shall be substituted;
- (zb) against tariff item 511202,-
 - (i) for the entry in column (4), the entry "5.5%" shall be substituted;
 - (ii) for the entry in column (5), the entry "150.1" shall be substituted;
- (zc) against tariff item 511298, for the entry in column (4), the entry "4.0%" shall be substituted;
- (zd) against tariff item 511299,-
 - (i) for the entry in column (4), the entry "4.5%" shall be substituted;
 - (ii) for the entry in column (5), the entry "86.2" shall be substituted;
- (ix) in Chapter - 55, against tariff item 551504,-
 - (a) for the entry in column (4), the entry "4.5%" shall be substituted;
 - (b) for the entry in column (5), the entry "79" shall be substituted;

- (x) in Chapter - 56,-
 - (a) against tariff items 560101, 560201, 560301 and 560601,-
 - (i) for the entry in column (4), the entry "5.1%" shall be substituted;
 - (ii) for the entry in column (5), the entry "118" shall be substituted;
 - (b) against tariff item 560802,-
 - (i) for the entry in column (4), the entry "3.2%" shall be substituted;
 - (ii) for the entry in column (5), the entry "17" shall be substituted;
- (xi) in Chapter - 58, against tariff item 580101,-
 - (a) for the entry in column (4), the entry "5.5%" shall be substituted;
 - (b) for the entry in column (5), the entry "150.1" shall be substituted;
- (xii) in Chapter - 60, against tariff items 600101, 600201, 600301, 600401, 600501 and 600601, for the entry in column (4), the entry "5%" shall be substituted;
- (xiii) in Chapter - 64,-
 - (a) against tariff item 640301,-
 - (i) for the entry in column (4), the entry "2.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "94.5" shall be substituted;
 - (b) against tariff item 640305, for the entry in column (4), the entry "2.9%" shall be substituted;
 - (c) against tariff item 640307-
 - (i) for the entry in column (4), the entry "2.9%" shall be substituted;
 - (ii) for the entry in column (5), the entry "50.9" shall be substituted;
 - (d) against tariff item 640309, for the entry in column (4), the entry "2.9%" shall be substituted;
 - (e) against tariff item 640311, for the entry in column (4), the entry "3.5%" shall be substituted;
 - (f) against tariff item 640312, for the entry in column (4), the entry "3.2%" shall be substituted;
 - (g) against tariff item 640601,-
 - (i) for the entry in column (4), the entry "2.4%" shall be substituted;
 - (ii) for the entry in column (5), the entry "47.9" shall be substituted;
 - (h) against tariff item 640605,-
 - (i) for the entry in column (4), the entry "2.4%" shall be substituted;
 - (ii) for the entry in column (5), the entry "32" shall be substituted;
 - (i) against tariff item 640607, for the entry in column (4), the entry "2.4%" shall be substituted;
 - (j) against tariff item 640609,-
 - (i) for the entry in column (4), the entry "1.8%" shall be substituted;
 - (ii) for the entry in column (5), the entry "17.4" shall be substituted;
 - (k) against tariff item 640611,-
 - (i) for the entry in column (4), the entry "1.8%" shall be substituted;
 - (ii) for the entry in column (5), the entry "24.1" shall be substituted;
 - (l) against tariff item 640612,-
 - (i) for the entry in column (4), the entry "1.8%" shall be substituted;
 - (ii) for the entry in column (5), the entry "6.3" shall be substituted;
 - (m) against tariff items 640613 and 640618,-

- (i) for the entry in column (4), the entry "1.8%" shall be substituted;
- (ii) for the entry in column (5), the entry "24.1" shall be substituted;

(xiv) in Chapter - 70,-

(a) against tariff item 702001,-

- (i) for the entry in column (4), the entry "2.2%" shall be substituted;
- (ii) for the entry in column (5), the entry "18.9" shall be substituted;

(b) against tariff item 702002,-

- (i) for the entry in column (4), the entry "2.2%" shall be substituted;
- (ii) for the entry in column (5), the entry "22.1" shall be substituted;

(c) against tariff item 702003,-

- (i) for the entry in column (4), the entry "3.8%" shall be substituted;
- (ii) for the entry in column (5), the entry "9" shall be substituted;

(d) against tariff item 702004,-

- (i) for the entry in column (4), the entry "3.2%" shall be substituted;
- (ii) for the entry in column (5), the entry "17.6" shall be substituted;

(e) against tariff item 702005,-

- (i) for the entry in column (4), the entry "2.2%" shall be substituted;
- (ii) for the entry in column (5), the entry "22.1" shall be substituted;

(xv) in Chapter - 87,-

(a) against tariff item 871201,-

- (i) for the entry in column (4), the entry "2.6%" shall be substituted;
- (ii) for the entry in column (5), the entry "116" shall be substituted;

(b) against tariff item 871202,-

- (i) for the entry in column (4), the entry "7.8%" shall be substituted;
- (ii) for the entry in column (5), the entry "586" shall be substituted;

(c) against tariff item 871203,-

- (i) for the entry in column (4), the entry "8%" shall be substituted;
- (ii) for the entry in column (5), the entry "406" shall be substituted;

(d) against tariff item 871204,-

- (i) for the entry in column (4), the entry "2.6%" shall be substituted;
- (ii) for the entry in column (5), the entry "116" shall be substituted;

(xvi) in Chapter - 95, against tariff item 950611,-

- (a) for the entry in column (4), the entry "3.2%" shall be substituted;
- (b) for the entry in column (5), the entry "17" shall be substituted.

2. This notification shall come into force on the 25th day of January, 2018.

[F. No. 609/8/2018-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: The principal notification No. 89/2017-Customs (N.T.), dated the 21st September, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 21st September, 2017 *vide* number G.S.R. 1178 (E), dated the 21st September, 2017.

Circular No. 4/2018-Customs

F. No. 609/12/2018-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs

New Delhi, the 24th January, 2018

To

Principal Chief Commissioners / Principal Directors General
Chief Commissioners / Directors General
Principal Commissioners & Commissioners,
all under CBEC

Madam/Sir,

Subject: Amendments to the All Industry Rates of Duty Drawback effective from 25.01.2018

Government has considered various representations and data related to issues arising from the implementation of the revised All Industry Rates (AIRs) of Duty Drawback vide notification No. 89/2017- Cus (N.T.) dated 21.09.2017 that came into effect from 01.10.2017. Accordingly, Government has made certain amendments vide notification No. 08/2018-Customs (N.T.) dated 22.01.2018. These changes are effective from 25.01.2018. The notification may be downloaded from www.cbec.gov.in and perused.

2. The changes made, inter-alia, include -

(a) AIRs/caps of drawback have been enhanced for the following items:

(i) Certain marine products covered under Chapters 3 and 16;

(ii) Certain rubber articles like automobile tyres and bicycle tyres/tubes covered under Chapter 40;

(iii) Leather and certain articles thereof covered under Chapters 39, 41, 42 and 64;

(iv) Yarn/ fabric of wool covered under Chapters 51, 55, 56, 58 and 60;

(v) Glass handicrafts covered under Chapter 70;

(vi) Bicycles covered under Chapter 87; and

(vii) Fishing/sports net of other man made textile material falling under tariff items 560802 and 950611.

(b) AIRs/caps of drawback have been reduced for chemicals covered under tariff items 290701 and 291201.

(c) Tariff item 391802 viz. Polypropylene Mats and the entries related thereto have been deleted from the Drawback Schedule. Polypropylene Mats will continue to be classifiable under tariff item 460101, which is in alignment with the entry under the Customs Tariff Act, 1975, with the existing rate/cap.

3. Suitable public notices/standing orders should be issued for guidance of the trade/field formations. Difficulties faced, if any, in implementation of the changes may be brought to the notice of the Board.

Yours faithfully,

(Dipin Singla)
OSD (Drawback)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

Notification No. 5/2018-Customs

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 50/2017- Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, in the Table, -

(i) for S. No. 539 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"539	88 or any other Chapter	(a) Satellites and payloads; (b) Ground equipments brought for testing of (a)	Nil	Nil	78";
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(ii) after serial number 539 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"539 A	88 or any other Chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	5	5	78";
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[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017 and last amended *vide* notification No. 92/2017-Customs, dated the 14th December, 2017, published *vide* number G.S.R.1515(E), dated the 14th December, 2017.

GST UPDATES

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
Department of Revenue
[Central Board of Excise and Customs]

Notification No. 3/2018 - Central Tax

New Delhi, the 23rd January, 2018

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 hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2018.
- (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, -

- (i) in rule 3, in sub-rule (3A), for the words "ninety days", the words "one hundred and eighty days" shall be substituted;
- (ii) with effect from 1st January, 2018, in rule 7, in the Table,
 - (a) in Sl. No. 1, in column number (3), for the words "one per cent.", the words "half per cent. of the turnover in the State or Union territory" shall be substituted;
 - (b) in Sl. No. 2, in column number (3), for the words "two and a half per cent.", the words "two and a half per cent. of the turnover in the State or Union territory" shall be substituted;
 - (c) in Sl. No. 3, in column number (3), for the words "half per cent.", the words "half per cent. of the turnover of taxable supplies of goods in the State or Union territory" shall be substituted;
- (iii) in rule 20, the proviso shall be omitted;
- (iv) in rule 24, in sub-rule (4), for the figures, letters and word "31st December, 2017", the figures, letters and word "31st March, 2018" shall be substituted;
- (v) after rule 31, the following rule shall be inserted, namely:-

"31A. Value of supply in case of lottery, betting, gambling and horse racing.-(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.

(2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

(b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expressions-

(a) "lottery run by State Governments" means a lottery not allowed to be sold in any State other than the organizing State;

(b) "lottery authorised by State Governments" means a lottery which is authorised to be sold in State(s) other than the organising State also; and

(c) "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.";

(vi) in rule 43, after sub-rule (2), for the Explanation, the following Explanation shall be substituted, namely:-

*"Explanation:-*For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude:-

(a) the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017;

(b) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and

(c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.";

(vii) in rule 54, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A)(a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-

(i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;

(ii) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;

(iii) date of its issue;

(iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;

(v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;

(vi) taxable value, rate and amount of the credit to be transferred; and

(vii) signature or digital signature of the registered person or his authorised representative.

(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.”;

(viii) after rule 55, the following rule shall be inserted, namely:-

“55A. **Tax Invoice or bill of supply to accompany transport of goods.**- The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.”;

(ix) with effect from 23rd October, 2017, in rule 89, for sub-rule (4A) and sub-rule (4B), the following sub-rules shall be substituted, namely:-

“(4A) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321(E) dated the 23rd October, 2017 or notification No. 78/2017- Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299(E) dated the 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”

(x) with effect from 23rd October, 2017, in rule 96,

(a) in sub-rule (1), for the words “an exporter”, the words “an exporter of goods” shall be substituted;

(b) in sub-rule (2), for the words “relevant export invoices”, the words “relevant export invoices in respect of export of goods” shall be substituted;

(c) in sub-rule (3), for the words “the system designated by the Customs shall process the claim for refund”, the words “the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods ” shall be substituted;

(d) for sub-rule (9), the following sub-rules shall be substituted, namely:-

“(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD-01** and shall be dealt with in accordance with the provisions of rule 89”.

(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number

G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs Tax dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E) dated the 13th October, 2017.”;

(xi) with effect from 1st February, 2018, for rule 138, the following rule shall be substituted, namely:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees –

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B of FORM GST EWB-01**:

Provided that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the-

(a) information in **Part B of FORM GST EWB-01**; and

(b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the

transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter, as the case may be may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.- For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.- The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consigner or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that once the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case maybe, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**: Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Table

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day
2.	For every 100 km. or part thereof thereafter	One additional day:

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation. – For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) shall be made available to the-

- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated –

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;
- (e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and
- (g) where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE
[(See rule 138 (14))]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

(xii) with effect from 1st February, 2018, in rule 138A, in sub-rule (5), for the words "Notwithstanding anything contained", the words "Notwithstanding anything contained in" shall be substituted;

(xiii) with effect from 1st February, 2018, in rule 138B, in sub-rule (3), in the proviso, for the words "carried out by any", the words "carried out by any other" shall be substituted;

(xiv) in **FORM GST RFD-01A**,

(a) after Statement 1A, the following Statements shall be inserted, namely:-

“Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12
											”;

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No	Date
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(b) after Statement 3A, the following Statement shall be inserted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9 +10- 11)
	No	Date	Value	No	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(xv) with effect from 1st February, 2018, for **FORM GST EWB-01 and FORM GST EWB-02**, the following forms shall be substituted, namely:-

"FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No. :
E-Way Bill date :
Generator :
Valid from :
Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	GSTIN of Recipient	
A.3	Place of Delivery	
A.4	Document Number	
A.5	Document Date	
A.6	Value of Goods	
A.7	HSN Code	
A.8	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02

(See rule 138)

Consolidated E-Way Bill

Consolidated E-Way Bill No. :
Consolidated E-Way Bill Date:
Generator :
Vehicle Number :

Number of E-Way Bills	
E-Way Bill Number	
	”;

(xvi) with effect from 1st February, 2018, in **FORM GST EWB-03**, for the letters “UT”, at both places where they occur, the words “Union territory” shall be substituted;

(xvii) with effect from 1st February, 2018, in **FORM GST INV-01**, for the letters “UT”, the words “Union territory” shall be substituted.

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
 Under Secretary to the 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. 75/2017-Central Tax, dated the 29th December, 2017, published vide number G.S.R 1602 (E), dated the 29th December, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]
Government of India

Ministry of Finance
(Department of Revenue)
Central Board of Excise and Customs

Notification No. 4/2018 - Central Tax

New Delhi, the 23rd January, 2018

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)] Government of India

Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 5/2018 - Central Tax

New Delhi, the 23rd January, 2018

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 6/2018 - Central Tax

New Delhi, the 23rd January, 2018

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5A** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of integrated tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 7/2018 - Central Tax

New Delhi, the 23rd January, 2018

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-6** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 8/2018 - Central Tax

New Delhi, the 23rd January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 62/2017-Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1418(E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the Central Goods and Services Tax Rules, 2017, for the months of July, 2017 to February, 2018, till the 31st day of March, 2018.

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 9/2018 - Central Tax

New Delhi, the 23rd January, 2018

G.S.R....(E).- In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 4/2017 - Central Tax dated 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

Explanation.-

- (1) For the purposes of this notification, “www.gst.gov.in” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013); and
 - (2) For the purposes of this notification, “www.ewaybillgst.gov.in” means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.
2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification No.4/2017-Central Tax, dated the 19th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 10/2018 - Central Tax

New Delhi, the 23rd January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act"), on the recommendations of the Council, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 39/2017 - Central Tax dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253 (E) dated the 13th October, 2017, namely:-

In the said notification, for the words and figures "except rule 96", the words, figures, brackets and letter 'except sub rules (1) to (8) and sub rule (10) of rule 96" shall be substituted.

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification No. 39/2017-Central Tax, dated the 13th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253 (E), dated the 13th October, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 1/2018 - Integrated Tax

New Delhi, the 23rd January, 2018

G.S.R....(E).- In exercise of the powers conferred by section 4 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "IGST Act"), on the recommendations of the Council, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 11/2017 - Integrated Tax dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1261 (E) dated the 13th October, 2017, namely:-

In the said notification, for the words and figures "except rule 96", the words, figures, brackets and letter 'except sub rules (1) to (8) and sub rule (10) of rule 96" shall be substituted.

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification No. 11/2017-Integrated Tax, dated the 13th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1261 (E), dated the 13th October, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 1/2018-Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 9, subsection (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification,
(i) in the Table, -

(a) against serial number 3, in column (3), -
(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(III) after sub-item (f), the following sub-items shall be inserted, namely: -

“(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.”;

(B) in item (v),

(I) in sub-item (a), for the word “excluding”, the word “including” shall be substituted;

(II) after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status *vide* notification of Government of India, in Ministry of Finance, Department of Economic Affairs *vide* F. No. 13/6/2009-INF, dated the 30th March, 2017;’;

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under subsection (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	9	-”;

(b) against serial number 9, in the entry in column (3), in item (v), for the words “natural gas”, the words and brackets “natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel” shall be substituted;

(c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-”;

(d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely:

(1)	(2)	(3)	(4)	(5)
“16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub item (c), sub item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-”;

(e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has

		not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-";

(f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words "supplying the service", the words and brackets "", other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)" shall be inserted;

(g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	9	-";

(h) against serial number 24,-

(A) in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause (g), the following sub-clause shall be inserted, namely:-

"(h) services by way of fumigation in a warehouse of agricultural produce.";

(B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-";

(i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person	2.5	Provided that credit of input tax charged on goods and services has not

		supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.		been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-";

(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -

“(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;”;

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (ia) and (iii) above.	9	-";

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection	9	-";

		services other than (i) above.		
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(l) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iiia) Services by way of admission to entertainment events or access amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	-”;

(B) in item (vi), after the brackets and figures “(iii)”, the brackets and figures “(iiia),” shall be inserted;

(ii) for paragraph 2, the following shall be substituted, namely: -

“2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. -For the purposes of this paragraph, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.”.

[F. No.354/13/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 11/2017 - Central Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 690 (E), dated the 28th June, 2017 and was last amended by notification No. 46/2017-Central Tax (Rate), dated the 14th November, 2017 *vide* number G.S.R. 1405(E), dated the 14th November, 2017.

**[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 2/2018- Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by 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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 12/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 691(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (a) against serial number 3, in the entry in column (3), after the words “a Governmental Authority” the words “ or a Government Entity” shall be inserted;
- (b) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil”;

- (c) against serial number 16, in the entry in column (3), for the words “one year”, the words “three years” shall be substituted;
- (d) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“19A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September 2018.

- (e) against serial number 22, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

“(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.”;

- (f) after serial number 29 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil”;

- (g) against serial number 36, in the entry in column (3), in item (c), for the words “fifty thousand”, the words “two lakhs” shall be substituted;

- (h) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil”;

- (i) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“39A	Heading 9971	<p>Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).</p> <p><i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p>	Nil	Nil”;

- (j) against serial number 45, in the entry in column (3),-

(i) in item (a), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;”;

(ii) in item (b), after sub-item (iii), the following sub-item shall be inserted, namely:-

“(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(iii) in item (c), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

- (k) after serial number 53, and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil”;

- (l) against serial number 54, in the entry in column (3), after item (g), the following item shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

- (m) against serial number 60, in the entry in column (3), the words “the Ministry of External Affairs,” shall be omitted;

- (n) after serial number 65 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil”;

- (o) against serial number 66, in the entry in column (3),-

(i) after item (a), the following item shall be inserted, namely:-

“(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.”

(ii) in item (b),-

(A) in sub-item (iv), the words “upto higher secondary” shall be omitted;

(B) after sub-item (iv), the following sub-item shall be inserted, namely:-

“(v) supply of online educational journals or periodicals.”;

(C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and letter “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.”;

- (p) against serial number 77, in the entry in column (3), in item (c), for the words “five thousand”, the words “seven thousand five hundred” shall be substituted;

- (q) against serial number 81, for the entry in column (3), the following entry shall be substituted namely:

“Services by way of right to admission to-

- (a) circus, dance, or theatrical performance including drama or ballet;
- (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;
- (c) recognised sporting event;
- (d) planetarium,

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.”

[F. No. 354/13/2018 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by notification No.47/2017 - Central Tax (Rate), dated the 14th November, 2017 *vide* number G.S.R. 1406(E), dated the 14th November, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 3/2018- Central Tax (Rate)

New Delhi, the 25th January, 2018

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Integrated 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.13/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692(E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods And Services Tax Act, 2017.";

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

[F. No. 354/13/2018- TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 13/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended by notification No. 33/2017 - Integrated Tax (Rate), dated the 13th October, 2017 *vide* number G.S.R. 1275 (E), dated the 13th October, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 4/2018-Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely :-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights, as the registered persons in whose case the liability to pay central tax on supply of the said services, on the consideration received in the form of construction service referred to in clause

(a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

[F. No. 354/13/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 5/2018- Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by 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 the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the central tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

[F. No.354/13/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 6/2018-Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) 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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -
(A) in Schedule I - 2.5%,

- (i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
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- (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
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- (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran)";
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- (iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
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- (vi) in S. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;

- (vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;

- (viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;

- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
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(B) in Schedule II-6%, -

(i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"32AA	1704	Sugar boiled confectionery";
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(ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
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(iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

(iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
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(v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;

(vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogon";
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(vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
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(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"99A	4418	Bamboo wood building joinery
99B	4419	Tableware and Kitchenware of wood";

(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;

(xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;

(xii) in S. No. 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806”, shall be substituted;

(xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

“195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers”;
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(C) in Schedule III - 9%, -

(i) in S. No. 3, in column (3), after the words “derived from vegetable products” the words and brackets, “[other than tamarind kernel powder]” shall be added;

(ii) in S. No. 12, in column (3), for the words “groundnut sweets and gajak”, the words “groundnut sweets, gajak and sugar boiled confectionery”, shall be substituted;

(iii) in S. No. 24, in column (3), after the words, “matter nor flavoured”, the words and brackets, “[other than Drinking water packed in 20 litres bottles]” shall be added;

(iv) in S. No. 39, in column (3), after the words, “other Rate Schedules for goods”, the words, “including Fertilizer grade Phosphoric acid” shall be added;

(v) in S. No. 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi pate in Cones]” shall be substituted;

(vi) in S. No. 87, in column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of schedule -II]” shall be added;

(vii) S. No. 99, and the entries relating thereto, shall be omitted;

(viii) in S. No. 137F, in column (3), after the words, “shingles and shakes”, the words and brackets, “[other than bamboo wood building joinery]” shall be added;

(ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“163A	56012200	Cigarette Filter rods”;
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(x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel”;

(xi) in S. No. 325, for the entry in column (3), the entry “Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]” shall be substituted;

(xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“399A	8702	Buses for use in public transport which exclusively run on Bio-fuels”;
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(D) in Schedule-IV-14%, -

- (i) in S. No. 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]” shall be substituted;
- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club”;
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(E) in Schedule-V-1.5%, -

- (i) S. No. 2, and the entries relating thereto, shall be omitted;
- (ii) in S. No. 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;
- (iii) in S. No. 4, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]” shall be substituted;
- (iv) against S. No. 13, in column (3), the words and symbols, “[other than bangles of lac/shellac]” shall be omitted;
- (v) against S. No. 17, in column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

(F) in Schedule-VI - 0.125%, -

- (i) in S. No. 1, for the entry in column (3), the entry, “All goods” shall be substituted;
- (ii) in S. No. 2, for the entry in column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)”;
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- (iv) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“4	7104	Synthetic or reconstructed precious stones”;
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[F.No.354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017 and last amended by Notification No. 41/2017 Central Tax(Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 1387 (E), dated the, 14th November, 2017.

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 7/2018-Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) of section 11 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.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674 (E), dated the 28th June, 2017, namely:-

In the said notification, -
(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

(iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted';

(iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;

(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be substituted;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"151	Any chapter	"Parts for manufacture of hearing aids";
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[F.No.354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017 and last amended by Notification No. 42/2017 Central Tax(Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1388 (E), dated the, 14th November, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
 MINISTRY OF FINANCE
 (Department of Revenue)

Notification No. 8/2018 -Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by 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 the central tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. 1/2017 -Central Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	6%

Explanation -For the purposes of this notification, -

- (i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961(43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and

(ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

[F.No.354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No 9/2018-Central Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 45/2017- Central Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1391(E), dated the 14th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

"*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017."

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 45/2017-Central Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1391(E), dated the 14th November, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 1/2018-Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, sub-section (1) of section 6 and clause (iii) and clause (iv) section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and subsection (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

In the said notification,

(i) in the Table, -

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(III) after sub-item (f), the following sub-items shall be inserted, namely: -

“(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.”;

(B) in item (v),

(I) in sub-item (a), for the word “excluding”, the word “including” shall be substituted;

(II) after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in

Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;”;

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	12	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	18	-”;

(b) against serial number 9, in the entry in column (3), in item (v), for the words “natural gas”, the words and brackets “natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel” shall be substituted;

(c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Time charter of vessels for transport of goods.	5	Provided that credit of input tax charged on goods (other

		than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	18	-";

(d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub item (c), sub item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	18	-";

(e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Time charter of vessels for transport of goods.	5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i),	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-";

(ii), (iii), (iv), (v), (vi) and (vii) above.		
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(f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words “supplying the service”, the words and brackets “, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)” shall be inserted;

(g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	18	-”;

(h) against serial number 24,-

(A) in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause (g), the following sub-clause shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	12	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	18	-”;

(i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].

		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	18	-";
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(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -

“(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;”;

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Tailoring services.	5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	18	-";

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	12	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	18	-";

(l) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	18	-
(iiia) Services by way of admission to entertainment events or access amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	28	-";

(B) in item (vi), after the brackets and figures “(iii)”, the brackets and figures “(iiia),” shall be inserted;

(ii) for paragraph 2, the following shall be substituted, namely: -

"2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. -For the purposes of this paragraph, "total amount" means the sum total of,-

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease."

[F. No. 354/13/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 8/2017 - Integrated Tax(Rate), dated the 28th June, 2017, *vide* number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 48/2017-Central Tax (Rate), dated the 14th November, 2017 *vide* number G.S.R. 1405(E), dated the 14th November, 2017.

**[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 2/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.9/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (r) against serial number 3, in the entry in column (3), after the words "a Governmental Authority" the words " or a Government Entity" shall be inserted;
- (s) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil";

- (t) against serial number 10, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

"(ba) way of supply of online educational journals or periodicals to an educational institution other than an institution providing services by way of-

- (i) pre-school education and education up to higher secondary school or equivalent; or
(ii) education as a part of an approved vocational education course;";

- (u) against serial number 17, in the entry in column (3), for the words "one year", the words "three years" shall be substituted;

- (v) after serial number 20 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"20A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the

				30th day of September 2018.
20B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September 2018.”;

(w) against serial number 23, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

“(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.”;

(x) after serial number 30 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“30A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil”;

(y) against serial number 37, in the entry in column (3), in item (c), for the words “fifty thousand”, the words “two lakhs” shall be substituted;

(z) after serial number 37 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“37A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 36 or 37.	Nil	Nil”;

(aa) after serial number 40 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“40A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR). <i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or	Nil	Nil”;

		(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.		
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(bb) against serial number 47, in the entry in column (3),-

(i) in item (a), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(ii) in item (b), after sub-item (iii), the following sub-item shall be inserted, namely:-

“(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(iii) in item (c), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(cc) after serial number 56, and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“56A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil”;

(dd) against serial number 57, in the entry in column (3), after item (g), the following item shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(ee) against serial number 63, in the entry in column (3), the words “the Ministry of External Affairs,” shall be omitted;

(ff) after serial number 68 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“68A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil”;

(gg) against serial number 69, in the entry in column (3),-

(i) after item (a), the following item shall be inserted, namely:-

“(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.”

(ii) in item (b),-

(A) in sub-item (iv), the words “upto higher secondary” shall be omitted;

(B) after sub-item (iv), the following sub-item shall be inserted, namely:-

“(v) supply of online educational journals or periodicals.”;

(C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and letter “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.”;

(hh) against serial number 80, in the entry in column (3), in item (c), for the words “five thousand”, the words “seven thousand five hundred” shall be substituted;

(ii) against serial number 84, for the entry in column (3), the following entry shall be substituted namely:

“Services by way of right to admission to-

(a) circus, dance, or theatrical performance including drama or ballet;

(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;

(c) recognised sporting event;

(d) planetarium,

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.”.

[F. No.354/13/2018 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No.49/2017 - Integrated Tax (Rate), dated the 14th November, 2017 *vide* number G.S.R. 1408(E), dated the 14th November, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 3/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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.10/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 6 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"6A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (v) of section 20 of Integrated Goods and Services Tax Act, 2017.";

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

[F. No. 354/13/2018- TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended by notification No. 34/2017 - Integrated Tax (Rate), dated the 13th October, 2017 *vide* number G.S.R. 1277 (E), dated the 13th October, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 4/2018-Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by section 20 of Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely:-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay Union territory tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

[F. No. 354/13/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 5/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 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 the inter-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the integrated tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

[F. No. 354/13/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 6/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), hereinafter referred to as the said Act, 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 the integrated tax leviable under section 5 read with section 7 of the said Act on the supply of services, imported into the territory of India, covered by sub-item (c) of item 5 of Schedule II to the Central Goods and Services Tax Act, 2017 (12 of 2017) as made applicable by section 20 of the said Act, to the extent of the aggregate of the duties of Customs leviable under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), on the consideration declared under sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962) towards royalties and license fees included in the transaction value as specified under clause (c) of sub-rule(1) of rule 10 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 on which the appropriate duties of Customs have been paid.

[F. No. 354/13/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 7/2018-Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule I - 5%,

(i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
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(ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
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(iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran)";
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(iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

(v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied
	2711 13 00, 2711 19 00	Petroleum Gases (LPG) for supply to household domestic consumers";

(vi) in S. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;

(vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;

(viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;

(ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
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(B) in Schedule II-12%, -

(i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"32AA	1704	Sugar boiled confectionery";
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(ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
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(iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

(iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
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(v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;

(vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogon"
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(vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
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(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"99A	4418	Bamboo wood building joinery
99B	4419	Tableware and Kitchenware of wood";

(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;

(xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;

(xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;

(xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
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(C) in Schedule III - 9%, -

(i) in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be added;

(ii) in S. No. 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;

(iii) in S. No. 24, in column (3), after the words, "matter nor flavoured", the words and brackets, "[other than Drinking water packed in 20 litres bottles]" shall be added;

(iv) in S. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "including Fertilizer grade Phosphoric acid", shall be added;

(v) in S. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones]" shall be substituted;

(vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;

(vii) S. No. 99, and the entries relating thereto, shall be omitted;

(viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words and brackets, "[other than bamboo wood building joinery]" shall be added;

(ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"163A	56012200	Cigarette Filter rods";
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(x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

(xi) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

(xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
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(D) in Schedule-IV-28%, -

(i) in S. No. 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]” shall be substituted;

(ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club”;
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(E) in Schedule-V-3%, -

(i) S. No. 2, and the entries relating thereto, shall be omitted;

(ii) in S. No. 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;

(iii) in S. No. 4, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]” shall be substituted;

(iv) against S. No. 13, in column (3), the words and symbols, “[other than bangles of lac/shellac]” shall be omitted;

(v) against S. No. 17, in column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

(F) in Schedule-VI - 0.25%, -

(i) in S. No. 1, for the entry in column (3), the entry, “All goods” shall be substituted;

(ii) in S. No. 2, for the entry in column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

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

“2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)”;
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(iv) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

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

“4	7104	Synthetic or reconstructed precious stones”;
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[F.No.354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No.1/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666 (E), dated the 28th June, 2017 and last amended by Notification No. 43/2017-Integrated Tax (Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 1392 (E), dated the, 14th November, 2017.

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 8/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 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.2/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

(iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted';

(iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;

(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be substituted;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"151	Any chapter	"Parts for manufacture of hearing aids";
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[F.No.354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667 (E), dated the 28th June, 2017 and last amended by Notification No. 43/2017-Integrated Tax (Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1392 (E), dated the, 14th November, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 9/2018 - Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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 the central tax on inter-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. 1/2017 - Integrated Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	18%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	18%
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	18%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S. No.3	12%

Explanation -For the purposes of this notification, -

(i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961 (43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated

value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and

(ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 10/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 6 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 47/2017- Integrated Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1396 (E), dated the 14th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

"*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017."

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 47/2017-Central Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1396 (E), dated the 14th November, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 1/2018-Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 7, subsection (1) of section 8 and clause (iv) and clause (v) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.11/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017, namely:-

In the said notification,
(i) in the Table, -

(a) against serial number 3, in column (3), -
(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(III) after sub-item (f), the following sub-items shall be inserted, namely: -

“(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.”;

(B) in item (v),

(I) in sub-item (a), for the word “excluding”, the word “including” shall be substituted;

(II) after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;”;

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under subsection (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	9	-”;

(b) against serial number 9, in the entry in column (3), in item (v), for the words “natural gas”, the words and brackets “natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel” shall be substituted;

(c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no.

		(iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-";

(d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub item (c), sub item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-";

(e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-";

(f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words “supplying the service”, the words and brackets “, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)” shall be inserted;

(g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	9	-”;

(h) against serial number 24,-

(A) in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause (g), the following sub-clause shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-”;

(i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-”;

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(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -

“(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;”;

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	9	-”;

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	-”;

(l) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iiia) Services by way of admission to entertainment events or access amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	-”;

(B) in item (vi), after the brackets and figures “(iii)”, the brackets and figures “(iiia),” shall be inserted;

(ii) for paragraph 2, the following shall be substituted, namely: -

“2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of

land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. -For the purposes of this paragraph, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.”.

[F. No.354/13/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 11/2017 – Union Territory Tax(Rate), dated the 28th June, 2017, *vide* number G.S.R. 702 (E), dated the 28th June, 2017 and was last amended by notification No. 46/2017-Central Tax (Rate), dated the 14th November, 2017 *vide* number G.S.R. 1409(E), dated the 14th November, 2017.

**[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 2/2018- Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(jj) against serial number 3, in the entry in column (3), after the words "a Governmental Authority" the words " or a Government Entity" shall be inserted;

(kk) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil";

(ll) against serial number 16, in the entry in column (3), for the words "one year", the words "three years" shall be substituted;

(mm) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"19A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September 2018.

(nn) against serial number 22, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

“(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.”;

(oo) after serial number 29 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil”;

(pp) against serial number 36, in the entry in column (3), in item (c), for the words “fifty thousand”, the words “two lakhs” shall be substituted;

(qq) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil”;

(rr) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“39A	Heading 9971	<p>Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).</p> <p><i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p>	Nil	Nil”;

(ss) against serial number 45, in the entry in column (3),-

(i) in item (a), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;”;

(ii) in item (b), after sub-item (iii), the following sub-item shall be inserted, namely:-

“(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(iii) in item (c), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(tt) after serial number 53, and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil”;

(uu) against serial number 54, in the entry in column (3), after item (g), the following item shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(vv) against serial number 60, in the entry in column (3), the words “the Ministry of External Affairs,” shall be omitted;

(ww) after serial number 65 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil”;

(xx) against serial number 66, in the entry in column (3),-

(i) after item (a), the following item shall be inserted, namely:-

“(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.”

(ii) in item (b),-

(A) in sub-item (iv), the words “upto higher secondary” shall be omitted;

(B) after sub-item (iv), the following sub-item shall be inserted, namely:-

“(v) supply of online educational journals or periodicals.”;

(C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and letter “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.”;

(yy) against serial number 77, in the entry in column (3), in item (c), for the words “five thousand”, the words “seven thousand five hundred” shall be substituted;

(zz) against serial number 81, for the entry in column (3), the following entry shall be substituted namely:

“Services by way of right to admission to-

- (a) circus, dance, or theatrical performance including drama or ballet;
- (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;
- (c) recognised sporting event;
- (d) planetarium,

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.”.

[F. No.354/13/2018 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Union Territory Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 703 (E), dated the 28th June, 2017 and was last amended by notification No. 47/2017 - Union Territory Tax (Rate), dated the 14th November, 2017 *vide* number G.S.R. 1410(E), dated the 14th November, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 3/2018- Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

GSR..... (E).- In exercise of the powers conferred by sub-section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 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.13/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 704(E), dated the 28th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (vi) of section 21 of Union Territory Goods and Services Act, 2017";

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

[F. No. 354/13/2018- TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 13/2017 - Union Territory Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 704 (E), dated the 28th June, 2017 and was last amended by notification No. 33/2017 - Union Territory Tax (Rate), dated the 13th October, 2017 vide number G.S.R. 1281 (E), dated the 13th October, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 4/2018-Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R..... (E).- In exercise of the powers conferred by section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely:-

(a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and

(b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay Union territory tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

[F. No.354/13/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**Government of India
Ministry of Finance
(Department of Revenue)**

Notification No. 5/2018- Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R..... (E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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 the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the Union territory tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

[F. No.354/13/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 6/2018- Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Union territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule I - 2.5%,

- (i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
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- (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
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- (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran)";
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- (iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
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- (vi) in S. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;

- (vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;
- (viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;
- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
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(B) in Schedule II-6%, -

- (i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"32AA	1704	Sugar boiled confectionery";
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- (ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
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- (iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

- (iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
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- (v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;

- (vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon"
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- (vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
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- (viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"99A	4418	Bamboo wood building joinery
99B	4419	Tableware and Kitchenware of wood";

- (ix) S. No. 103 and the entries relating thereto shall be omitted;
- (x) S. No. 104 and the entries relating thereto shall be omitted
- (xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;
- (xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;
- (xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
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(C) in Schedule III - 9%, -

- (i) in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be added;
- (ii) in S. No. 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;
- (iii) in S. No. 24, in column (3), after the words, "matter nor flavoured", the words and brackets, "[other than Drinking water packed in 20 litres bottles]" shall be added;
- (iv) in S. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "including Fertilizer grade Phosphoric acid", shall be added;
- (v) in S. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones]" shall be substituted;
- (vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;
- (viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words and brackets, "[other than bamboo wood building joinery]" shall be added;

- (ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"163A	56012200	Cigarette Filter rods";
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- (x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

- (xi) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

- (xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels";
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(D) in Schedule-IV-14%, -

- (i) in S. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;

- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
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(E) in Schedule-V-1.5%, -

- (i) S. No. 2, and the entries relating thereto, shall be omitted;

- (ii) in S. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;

- (iii) in S. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;

- (iv) against S. No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;

- (v) against S. No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule-VI - 0.125%, -

- (i) in S. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;
- (ii) in S. No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)";
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- (iv) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4	7104	Synthetic or reconstructed precious stones";
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[F.No.354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 710 (E), dated the 28th June, 2017 and last amended by Notification No. 41/2017-Union Territory Tax(Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 1397 (E), dated the 14th November, 2017

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 7/2018- Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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.2/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 711 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

(iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted';

(iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;

(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be substituted;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"151	Any chapter	"Parts for manufacture of hearing aids";
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[F.No.354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 711(E), dated the 28th June, 2017 and last amended by Notification No. 45/2017 Union Territory Tax(Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1398 (E), dated the, 14th November, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 8/2018 - Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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 the central tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. 1/2017 - Union Territory Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	6%

Explanation -For the purposes of this notification, -

(i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961(43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and

(ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods

[F.No.354/1/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No 9/2018- Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 8 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 45/2017- Union Territory Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1401 (E), dated the 14th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 45/2017- Union Territory Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1401(E), dated the 14th November, 2017.

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 1/2018-Compensation Cess (Rate)

New Delhi, the 25th January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 1/2017-Compensation Cess (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 720 (E), dated the 28th June, 2017, namely,-

In the said notification, in the Schedule, -

- (i) after S. No. 42 and the entries relating thereto, the following serial numbers and the entries shall be inserted

(1)	(2)	(3)	(4)
42A.	87	All old and used motor vehicles Explanation: Nothing contained in this entry shall apply if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT credit as defined in CENVAT Credit Rules, 2004, or the input tax credit of Value Added Tax or any other taxes paid on such vehicles.	NIL

- (ii) in S. No. 43, for the entry in column (2), the entry "8702 or 8703", shall be substituted;

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No.1/2017-Compensation Cess (Rate) dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 720(E), dated the 28th June, 2017 and last amended vide notification No. 6/2017-, Compensation Cess (Rate) dated the 13th October, 2017, published vide number G.S.R.1282 (E), dated the 13th October, 2017.

Circular No. 29/3/2018-GST

F.No.354/1/2018-TRU)
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

North Block, New Delhi
Dated, 25 January, 2018

To
Principal Chief Commissioners/Principal Directors General,
Chief Commissioners/Directors General,
Principal Commissioners/Commissioners,
All under CBEC.

Madam/Sir,

Subject: Clarification regarding applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol - Regarding.

References have been received related to the applicability of GST on the Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol.

2. In this context, manufacturers of Propylene or Di-butyl para Cresol and Poly Iso Butylene have stated that the principal raw materials for manufacture of such goods are Liquefied Petroleum Gas and Poly butylene feed stock respectively, which are supplied by oil refineries to them on a continuous basis through dedicated pipelines while a portion of the raw material is retained by these manufacturers, the remaining quantity is returned to the oil refineries. In this regard an issue has arisen as to whether in this transaction GST would be leviable on the whole quantity of the principal raw materials supplied by the oil refinery or on the net quantity retained by the manufacturers of Propylene or Di-butyl para Cresol and Poly Iso Butylene.

3. The GST Council in its 25th meeting held on 18.1.2018 discussed this issue and recommended for issuance of a clarification stating that in such transactions, GST will be payable by the refinery on the value of net quantity of polybutylene feedstock and liquefied petroleum gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl Para Cresol.

4. Accordingly, it is hereby clarified that, in the aforesaid cases, GST will be payable by the refinery only on the net quantity of Polybutylene feedstock and Liquefied Petroleum Gas retained by the manufacturer for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol. Though, the refinery would be liable to pay GST on such returned quantity of Polybutylene feedstock and Liquefied Petroleum Gas, when the same is supplied by it to any other person.

5. This clarification is issued in the context of the Goods and Service Tax (GST) law only and past issues, if any, will be dealt in accordance with the law prevailing at the material time.

Yours faithfully,
(Mahipal Singh)
Technical Officer (TRU)
Email: mahipal.singh1980@gov.in

Circular No. 30/4/2018-GST

F.No.354/1/2018-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

North Block, New Delhi
Dated, 25 January, 2018

To
Principal Chief Commissioners/Principal Directors General,
Chief Commissioners/Directors General,
Principal Commissioners/Commissioners,
All under CBEC.

Madam/Sir,

Subject: Clarification on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86 - regarding.

Representations have been received that certain suppliers are making supplies to the railways of items classifiable under any chapter other than chapter 86, charging the GST rate of 5%.

2. The matter has been examined. Vide notification No. 1/2017 -Central Tax (Rate) dated 28th June, 2017, read with notification No. 5/2017-Central Tax (Rate) dated 28th June, 2017, goods classifiable under Chapter 86 are subjected to 5% GST rate with no refund of unutilised input tax credit (ITC). Goods classifiable in any other chapter attract the applicable GST, as specified under notification No. 1/2017 - Central Tax (Rate) dated 28th June, 2017 or notification No.2/2017-Central Tax (Rate) dated 28th June, 2017.
3. The GST Council during its 25th meeting held on 18th January, 2018, discussed this issue and recorded that a clarification regarding applicable GST rates on various supplies made to the Indian Railways may be issued.
4. Accordingly, it is hereby clarified that
 - only the goods classified under Chapter 86, supplied to the railways attract 5% GST rate with no refund of unutilised input tax credit and
 - other goods [falling in any other chapter], would attract the general applicable GST rates to such goods, under the aforesaid notifications, even if supplied to the railways.

Yours faithfully,

(Mahipal Singh)
Technical Officer (TRU)
Email: mahipal.singh1980@gov.in

DGFT UPDATES

To be published in the Gazette of India Extraordinary Part-II, Section -3, Sub Section (ii)

Government of India
Ministry of Commerce & Industry
Department of Commerce
Udyog Bhawan, New Delhi

Notification No. 46/2015-2020

Dated the 24th January, 2018

Subject: Amendment in import policy condition of Urea under ITC (HS) code 3102 10 00 of Chapter 31 of ITC (HS), 2017 - Schedule - I (Import Policy).

S.O. (E): In exercise of powers conferred by section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby extends the validity of the notification No. 30/2015-2020 dated 26.09.2017 by another two months and permits M/s National Fertilizer Limited (NFL) to import urea for another two months i.e. till 26.02.2018

Effect of this Notification: In addition to the existing STEs, M/s NFL is permitted to import urea for another two months i.e. till 26.02.2018.

(Alok Vardhan Chaturvedi)
Director General of Foreign Trade
E-mail: dgft@nic.in

[Issued from File No. 01/89/180/102/AM-02/PC-2(A)/Part-II]



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