

(1)	(2)		(3)	(4)	(5)
“12क	शीर्षक 9963		आवासीय सेवाओं की आपूर्ति जिसमें आपूर्ति का मूल्य प्रति व्यक्ति प्रति माह बीस हजार रुपए या उससे कम हो, बशर्ते की यह आवासीय सेवा कम से कम 90 दिनों की अवधि के लिए दी गई हो।	शून्य	शून्य”।

2. यह अधिसूचना 15 जुलाई, 2024 से लागू होगी।

[फा. सं. CBIC-190354/94/2024-TO(TRU-II)-CBEC]

डॉ. पुनीता बेदी, निदेशक

नोट: मूल अधिसूचना संख्या 12/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 691(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, भाग II, खंड-3, उप खंड (i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 13/2023-केन्द्रीय कर (दर), दिनांक 19 अक्टूबर, 2023 जिसे सा.का.नि. 762(अ), दिनांक 19 अक्टूबर, 2023 के तहत भारत के राजपत्र, असाधारण भाग II, खंड-3, उप-खंड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 12th July, 2024

No. 04/2024- Central Tax (Rate)

G.S.R. 388(E).—In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 amendment further to amend 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) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms;	Nil	Nil

		(c) cloak room services; (d) battery operated car services.		
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil”;

(B) in serial number 12, -

(i) in column (2), the words and figures “Heading 9963 or” shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-

(a) accommodation services for students in student residences;

(b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil”.

2. This notification shall come into force with effect from the 15th day of July, 2024.

[F.No. CBIC-190354/94/2024-TO(TRU-II)-CBEC]

Dr. PUNEETA BEDI, Director

Note: The principal notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017 was 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 and was last amended vide notification No. 13/2023 - Central Tax (Rate), dated the 19th October, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 762(E), dated the 19th October, 2023.