

(क) मद (ज) में,

(क) उप-मद (i) में, “राष्ट्रीय व्यावसायिक प्रशिक्षण परिषद” शब्दों के स्थान पर, “राष्ट्रीय व्यावसायिक शिक्षा और प्रशिक्षण परिषद” शब्दों को प्रतिस्थापित किया जाएगा।

(ख) उप-मद (ii) में, “राष्ट्रीय व्यावसायिक प्रशिक्षण परिषद” शब्दों के स्थान पर, “राष्ट्रीय व्यावसायिक शिक्षा और प्रशिक्षण परिषद” शब्दों को प्रतिस्थापित किया जाएगा।

2. यह अधिसूचना दिनांक 10 अक्टूबर, 2024 से लागू होगी।

[फा. सं. 190354/149/2024-टीओ (टीआरयू-II) पार्ट-I सीबीईसी]

दिलमिल सिंह सोच, अवर सचिव

नोट: मूल अधिसूचना संख्या 12/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017 जिसे 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 04/2024-केन्द्रीय कर (दर), दिनांक 12 जुलाई, 2024, जिसे सा.का.नि. 388(अ), दिनांक 12 जुलाई, 2024 के तहत भारत के राजपत्र में प्रकाशित किया गया था, के द्वारा संशोधन किया गया था।

NOTIFICATION

New Delhi, the 8th October, 2024

No. 08/2024- Central Tax (Rate)

G.S.R. 620(E).— In exercise of the powers conferred by sub-sections (3) and (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), number 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:—

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

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil”

(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by – (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961.	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service.”

(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil”

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or	Nil	Nil”

		(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or		
		(iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.		

(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F. No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

DILMIL SINGH SOACH, Under Secy.

Note: - The principal notification number 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 number 04/2024-Central Tax (Rate), dated 12th July, 2024, published in the Gazette of India vide number G.S.R. 388(E), dated the 12th July, 2024.

अधिसूचना

नई दिल्ली, 8 अक्टूबर, 2024

संख्या 08/2024-संघ राज्य कर (दर)

सा.का.नि. 621(अ).— केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 15 की उप धारा (5) और धारा 148 के साथ पठित, संघ राज्य माल एवं सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 7 की उप धारा (3) और (4), धारा 8 की उप धारा (1), धारा 21 के उपवाक्य (iv) और (xxvii) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, इस बात से संतुष्ट होते हुए ऐसा करना जनहित में आवश्यक है और परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 12/2017-संघ राज्य कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 703 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा :-

1. उक्त अधिसूचना में, सारणी में,-

(क) क्रम संख्या 25 और तत्संबंधी प्रविष्टियों के पश्चात कॉलम (2), (3) (4) और (5) में निम्नलिखित क्रम संख्या और उससे संबंधित प्रविष्टियां अंतःस्थापित की जाएगी, यथा:-