

(3)	(4)	(5)
“(ii) अन्य व्यक्तियों के माल पर किया गया कोई उपचार या की गयी प्रक्रिया के माध्यम से प्रदान की गई सेवाएं जो कि निम्नलिखित से संबंधित हैं — (क) समाचार पत्रों का मुद्रण; (ख) पुस्तकों (जिसके अंतर्गत ब्रेल पुस्तकें हैं), पत्रों और आवधिक पत्रों का मुद्रण ।	5	-
(iii) पूर्वोक्त (i) और (ii) से भिन्न अन्य के स्वामित्व में भौतिक इनपुट (माल) पर विनिर्माण सेवाएं ।	18	-”;

(vii) क्रम सं. 27 और उससे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित को प्रतिस्थापित किया जाएगा :—

(1)	(2)	(3)	(4)	(5)
“27	शीर्ष 9989	(i) समाचार पत्र, पुस्तकें (जिसमें ब्रेल पुस्तकें भी शामिल हैं) पत्रों और आवधिक पत्रों के मुद्रण के माध्यम से दी जाने वाली सेवा, जहां कि प्रकाशक द्वारा केवल विषयवस्तु प्रदान की जाती है और जिसमें कागज़ समेत प्रिंटिंग के लिए प्रयोग होने वाले भौतिक इनपुट प्रिंटर के होते हैं ।	12	-
		(ii) उपर्युक्त (i) से भिन्न अन्य विनिर्माणकारी सेवाएं; प्रकाशन, मुद्रण और पुनः उत्पादन सेवाएं; सामग्री वसूली सेवाएं।	18	-”;

(viii) क्रम सं. 34 के समक्ष कॉलम (3) में, मद (i) में शब्द “ड्रामा है” के पश्चात् “या प्लेनेटेरियम” शब्दों को अंतःस्थापित किया जाएगा।

[फा. सं. 354/173/2017-टीआरयू]

रुचि बिष्ट, अवर सचिव

नोट : प्रधान अधिसूचना को अधिसूचना सं. 8/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017, सा.का.नि. 683(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, में प्रकाशित किया गया था।

NOTIFICATION

New Delhi, the 22nd August, 2017

No. 20/2017-Integrated Tax (Rate)

G.S.R. 1049(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) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 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 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, in the Table,—

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way	12	-

of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,— (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.		
(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,— (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction/enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased.	12	-
(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,— (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under— (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.	12	-
(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	18	-”;

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	5	Provided that credit of input tax charged on goods and services used in supplying the service has

		not been taken. [Please refer to <i>Explanation</i> No. (iv)]
	or	
	12	—”;

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> —“goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> No. (iv)]
	or	
	12	Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.”;

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

(3)	(4)	(5)
“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> No. (iv)]
	or	
	12	—”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> —“goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> No. (iv)]
	or	
	12	Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.”;

(vi) against serial number 26,—

(a) in column (3), in item (i),—

(A) for sub-item (b), the following sub-item shall be substituted, namely:—

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(C) the *Explanation* shall be omitted;

(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) Services by way of any treatment or process on goods belonging to another person, in relation to— (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	18	-”;

(vii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
“27	Heading 9989	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	12	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	18	-”;

(viii) against serial number 34, in column (3), in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

[F. No. 354/173/2017-TRU]

RUCHI BISHT, Under Secy.

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.

अधिसूचना

नई दिल्ली, 22 अगस्त, 2017

सं. 21/2017-एकीकृत कर (दर)

सा.का.नि. 1050(अ).—केन्द्रीय सरकार, एकीकृत माल और सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 6 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोक हित में ऐसा करना आवश्यक है, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 9/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 684(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 परिषद की सिफारिशों के आधार पर निम्नलिखित संशोधन करती है, यथा:—

उक्त अधिसूचना में,—

(i) सारणी में,—

(क) क्रम सं. 10 और उससे संबंधित प्रविष्टियों के बाद निम्नलिखित को अंतःस्थापित किया जाएगा:—

(1)	(2)	(3)	(4)	(5)
“10क	अध्याय 99	फेडरेशन इंटरनेशनल डी फुटबॉल एशोसिएशन (एफआईएफए) और इसके	कुछ नहीं	बशर्ते कि निदेशक (खेल), युवा और खेल मंत्रालय, के