

| (1) | (2)       | (3)                                                                                  | (4)      | (5)        |
|-----|-----------|--------------------------------------------------------------------------------------|----------|------------|
| “9ख | अध्याय 99 | नेपाल और भूटान (भू-स्थल से घिरे देश) को ट्रांजिट कार्गो से संबंधित सेवाओं का आपूर्ति | कुछ नहीं | कुछ नहीं”. |

[फा. सं. 354/221/2017-टीआरयू]

रुचि बिष्ट, अवर सचिव

**नोट:-** प्रधान अधिसूचना को अधिसूचना संख्या 9/2017- एकीकृत कर (दर) दिनांक 28 जून, 2017, सा.का.नि. 684 (अ) के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 25/2017- एकीकृत कर (दर) दिनांक 21 सितंबर, 2017, सा.का.नि. 1183 (अ), दिनांक 21 सितंबर, 2017 के द्वारा संशोधन किया गया है।

**NOTIFICATION**New Delhi, the 29<sup>th</sup> September, 2017**No. 31/2017-Integrated Tax (Rate)**

G.S.R.1212(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 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely: —

In the said notification, in the Table, after serial number 10A and the entries relating thereto, the following shall be inserted, namely: —

| (1)  | (2)        | (3)                                                                                          | (4) | (5)   |
|------|------------|----------------------------------------------------------------------------------------------|-----|-------|
| “10B | Chapter 99 | Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries). | Nil | Nil”. |

[F. No.354/221/2017 –TRU]

RUCHI BISHT, Under Secy.

**Note:-**The principal notification was published in the Gazette of India, Extraordinary, *vide* No.9/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 684 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 25/2017 - Integrated Tax (Rate), dated the 21<sup>st</sup> September, 2017 *vide* number G.S.R.1183 (E), dated the 21<sup>st</sup> September, 2017.