NOTIFICATION

New Delhi, the 13th October, 2017

No. 33/2017-Integrated Tax (Rate)

G.S.R. 1276(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:—

(iii) in the Table,—

a. in serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;

b. after serial number 10B and the entries relating thereto, the following serial number and entries shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
"10C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil";

c. after serial number 22 and the entries relating thereto, the following serial number and entries shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
"22A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely:— (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	Nil	Nil";

d. after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted namely: —

(1)	(2)	(3)	(4)	(5)
"24A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

e. in serial number 43, for the entry in column (3), the following entry shall be substituted namely:—

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(iv) in paragraph 2, for clause (zf), the following shall be substituted, namely:—

"(zf) "Governmental Authority" means an authority or a board or any other body,—

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.".

[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. 09/2017 - 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. 31/2017 - Integrated Tax (Rate) dated the 29th September, 2017 *vide* number G.S.R. 1212(E). dated the 29th September, 2017.

अधिसूचना

नई दिल्ली, 13 अक्टूबर, 2017

सं. 34/2017-एकीकृत कर (दर)

सा.का.नि. 1277(अ).—केंद्रीय सरकार, एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 5 की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, एततद्वारा भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसचूना सं. 10/2017-एकीकृत कर (दर) दिनांक 28 जून, 2017, जिसे सा.का.नि. 685(अ) दिनांक 28 जून, 2017 भारत के राजपत्र, असाधारण के भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया था, में निम्नलिखित संशोधन करती है, यथा:—