

		प्रति वर्ष प्रति सदस्य एक हजार रुपये (1000/-रु.) की राशि तक सदस्यता शुल्क के रूप में विचारण के खिलाफ अपने सदस्यों हेतु ।		
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(ii) पैराग्राफ 3 में, स्पष्टीकरण में, खण्ड (iii) के पश्चात्, निम्नलिखित खण्ड का समावेश किया जाएगा, अर्थात्:-

“(iv) शंकाओं के निवारण हेतु, यह स्पष्ट किया जाता है कि शैक्षणिक बोर्डों द्वारा छात्रों को परीक्षा आयोजित किए जाने के माध्यम से प्रदान किए जाने वाली सेवाओं के सीमित उद्देश्य हेतु केंद्रीय और राज्य शैक्षणिक बोर्डों को शैक्षिक संस्थान के रूप में माना जाएगा ।”।

2. यह अधिसूचना 27 जुलाई, 2018 से प्रवृत्त होगी।

[फा. सं. 354/13/2018-टीआरयू]

गुंजन कुमार वर्मा, अवर सचिव

नोट: प्रधान अधिसूचना सा.का.नि. संख्या 684 (अ), दिनांक 28 जून, 2017 के तहत अधिसूचना सं. 9/2017 – एकीकृत कर(दर), दिनांक 28 जून, 2017 के द्वारा भारत के राजपत्र, असाधारण में प्रकाशित की गई और सा.का.नि. संख्या 70(अ), दिनांक 25 जनवरी, 2018 के तहत अधिसूचना संख्या 2/2018- एकीकृत कर (दर), दिनांक 25 जनवरी, 2018 द्वारा इसमें अंतिम संशोधन किया गया था ।

NOTIFICATION

New Delhi, the 26th July, 2018

No. 15/2018-Integrated Tax (Rate)

G.S.R. 683 (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:-

In the said notification, -

(i) in the Table, -

- against serial number 4, in the entry in column (3), the words “Central Government, State Government, Union Territory, local authority or” shall be omitted;
- against serial number 5, in the entry in column (3), the words “Central Government, State Government, Union Territory, local authority or” shall be omitted;
- after serial number 10D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“10E	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member	Nil	Nil

		provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.		
10F	Chapter 99	Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with Explanation 1 in section 8 of the Integrated Goods and Services Tax Act, 2017.	Nil	Provided the place of supply of the service is outside India in accordance with section 13 of Integrated Goods and Services Tax Act, 2017.
10G	Chapter 99	Import of services by United Nations or a specified international organisation for official use of the United Nations or the specified international organisation. Explanation. - For the purposes of this entry, unless the context otherwise requires, “specified international organisation” means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.	Nil	Nil
10H	Chapter 99	Import of services by Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein.	Nil	Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to exemption from integrated tax leviable on the import of services subject to the conditions, - (i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to exemption from integrated tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity; (ii) that the services imported are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his or her family. (iii) that in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or

				consular post; (iv) that the exemption from the whole of the integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.”;
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(d) after serial number 11 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“11A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil”;

(e) against serial number 15, in the entry in column (3), for the words “declared tariff”, the words “value of supply” shall be substituted;

(f) against serial number 20A, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;

(g) against serial number 20B, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;

(h) after serial number 25 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“25A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil”;

(i) after serial number 32 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“32A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
32B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil”;

(j) after serial number 35 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“35A	Heading 9971	Services supplied by Central Government, State Government, Union Territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken	Nil	Nil”;

		by such undertakings or PSUs from the financial institutions.		
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(k) against serial number 37A, in the entry in column (3), after the figures “37”, the word and figures “or 41” shall be inserted;

(l) after serial number 49 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“49A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil”;

(m) after serial number 58 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“58A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil”;

(n) after serial number 68A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“68B	Heading 9991 or any other Heading	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders. Explanation.- “mining lease holder” means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”;

(o) after serial number 80 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“80A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmer; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.	Nil	Nil”;

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely:-

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

2. This notification shall come into force with effect from 27th of July, 2018.

[F. No. 354/13/2018-TRU]

GUNJAN KUMAR VERMA, Under Secy.

Note: The principal notification No. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No.2/2018 - Integrated Tax (Rate), dated the 25th January, 2018 vide number G.S.R. 70(E), dated the 25th January, 2018.

अधिसूचना

नई दिल्ली, 26 जुलाई, 2018

सं. 16/2018-एकीकृत कर (दर)

सा.का. नि. 684(अ).—केन्द्रीय 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, एतद्वारा भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना 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:-

उक्त अधिसूचना में, -

(i) सारणी में, क्रम संख्या 12 और उससे संबंधित प्रविष्टियों के पश्चात, निम्नलिखित क्रम संख्या और उससे संबंधित प्रविष्टियों को अंतःस्थापित किया जाएगा, यथा:-

(1)	(2)	(3)	(4)
“13	बॉडी कार्पोरेट, पार्टनरशिप या लिमिटेड लायबिलिटी पार्टनरशिप फर्म से भिन्न वैयक्तिक डायरेक्ट सेलिंग एजेंट्स द्वारा बैंक या नॉन बैंकिंग फाइनेंशियल कं. (एनबीएफसी) को दी जाने वाली सेवाएं।	बॉडी कार्पोरेट, पार्टनरशिप या लिमिटेड लायबिलिटी पार्टनरशिप फर्म से भिन्न वैयक्तिक डायरेक्ट सेलिंग एजेंट्स	ऐसी बैंकिंग कंपनी या नॉन बैंकिंग फाइनेंशियल कंपनी जो कि कर वाले भू-क्षेत्र में अवस्थित हो।”;