

(1)	(2)	(3)	(4)	(5)
“77क	शीर्षक 9993	भारतीय पुर्नवास परिषद अधिनियम, 1992 (1992 का 34) के अंतर्गत मान्यता प्राप्त व्यावसायिकों के द्वारा चिकित्सा संस्थानों, शैक्षणिक संस्थानों, केन्द्र सरकार, राज्य सरकार या संघ राज्य क्षेत्र या अन्य निकायों, जो कि आयकर अधिनियम, 1961 (1961 का 43) की धारा 12कक के अंतर्गत पंजीकृत हों, द्वारा स्थापित पुर्नवास केन्द्रों में पुर्नवास, थैरेपी या काउंसलिंग और ऐसी ही अन्य क्रियाओं, जो कि आरसीआई एक्ट, 1992 के अंतर्गत आती हैं, के माध्यम से प्रदान की जाने वाली सेवाएं।	कुछ नहीं	कुछ नहीं”;

(ii) पैराग्राफ 2 में उपवाक्य (यक), के पश्चात निम्नलिखित को अंतःस्थापित किया जाएगा, यथा: -

“(यकक) “वित्तीय संस्थान” का वही अभिप्राय होगा जो कि इसके लिए भारतीय रिजर्व बैंक अधिनियम, 1934 (1934 का 2) की धारा 45झ की उपवाक्य (ग) में दिया गया हो”;

2. यह अधिसूचना 01 जनवरी, 2019 से लागू होगी।

[फा. सं. 354/428/2018-टीआरयू]

गुंजन कुमार वर्मा, अवर सचिव

नोट : प्रधान अधिसूचना संख्या 9/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि 684(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 24/2018-एकीकृत कर (दर), दिनांक 20 सितम्बर, 2018 जिसे सा.का.नि 907 (अ.) दिनांक 20 सितम्बर, 2018 के तहत प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 31st December, 2018

No. 29/2018-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:—

In the said notification,—

(iii) in the Table,—

(a) after serial number 22A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“22B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union Territory; or (b) local authority; or	Nil	Nil”;

		(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.		
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- (b) after serial number 28 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“28A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil”;

- (c) against serial number 35A, in the entry in column (3), after the letters and words “PSUs from the”, the words “banking companies and” shall be inserted;
- (d) against serial number 69, for the entry in column (2), the following entry shall be substituted namely: -
“Heading 9992 or Heading 9963”;
- (e) serial number 70 and the entries relating thereto, shall be omitted;
- (f) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“77A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union Territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil”;

- (iv) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018-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. 24/2018-Integrated Tax (Rate), dated the 20th September, 2018 *vide* number G.S.R. 907(E), dated the 20th September, 2018.