

अन्य स्थान जो कि नीचे (iii)क में कवर नहीं किए गए हैं		
(iii)क निम्नलिखित में प्रवेश के रूप में सेवाएं – (क) कैसीनो या रेस क्लब या अन्य कोई स्थान जिसमें कैसीनो या रेस क्लब की सुविधा हो या (ख) खेल समारोह जैसे कि इंडियन प्रीमियर लीग	28	-";

(च) क्रम संख्या 38 के समक्ष, कॉलम (3) में, स्पष्टीकरण में, शब्द, अक्षर और अंक

“अनुसूची I, क्र. सं. 234” के स्थान पर, शब्द, अक्षर और अंक “अनुसूची II,

क्र. सं. 201क” को प्रतिस्थापित किया जाएगा।

2. यह अधिसूचना 01 अक्टूबर, 2021 से लागू होगी।

[फा. सं. 354/207/2021-टीआरयू]

राजीव रंजन, अवसर सचिव

नोट : प्रधान अधिसूचना संख्या 11/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 690 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 04/2021-केन्द्रीय कर (दर), दिनांक 14 जून, 2021, सा.का.नि. 402(अ), दिनांक 14 जून, 2021 के तहत प्रकाशित, के द्वारा संशोधन किया गया था।

NOTIFICATION

New Delhi, the 30th September, 2021

No. 06/2021- Integrated Tax (Rate)

G.S.R. 689(E).—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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 further 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, -

- against serial number 3, in column (3), in item (iv), in clause (g), after figures and letters “12AA” , the word, figures and letters “ or 12AB” shall be inserted;
- in serial number 17, -
 - item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
 - for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

(3)	(4)	(5)
“(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	18	-";

- against serial number 26, in column (3), -

- (i) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:-

(3)	(4)	(5)
“(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	18	-”;

- (ii) in item (id), for the brackets, letters and word “(i), (ia), (ib) and (ic)”, the brackets, letters and word “(i), (ia), (ib), (ic) and (ica)” shall be substituted;
- (iii) in item (iv), for the brackets, letters and word “(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)”, the brackets, letters and word “(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)” shall be substituted;
- (d) against serial number 27,-
- (i) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
- (ii) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

(3)	(4)	(5)
“Other manufacturing services; publishing, printing and reproduction services; material recovery services	18	-”;

- (e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iiia) below	18	-
(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	28	-”;

- (f) against serial number 38, in column (3), in Explanation, for the figures, words and letter “ 234 of Schedule I”, the figures, letter and words “ 201A of Schedule II” shall be substituted.

2. This notification shall come into force with effect from the 1st day of October, 2021.

[F. No. 354/207/2021-TRU]

RAJEEV RANJAN, Under Secy.

Note : The principal notification No. 08/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 04/2021-Integrated Tax (Rate), dated the 14th June, 2021 vide number G.S.R. 402(E), dated the 14th June, 2021.