

संदर्भ संख्या :-

दिनांक: -

1. मैंने/हमने \_\_\_\_\_ (व्यक्ति का नाम), मैसर्स ..... का अधिकृत प्रतिनिधि, जीएस टी पंजीकरण करा लिया है/पंजीकरण के लिए आवेदन कर दिया है और मैं/हम, एतद्वारा, आईजीएसटी अधिनियम, 2017 की धारा 5(1) के अनुसार फारवर्ड चार्ज के अंतर्गत वित्तीय वर्ष ..... के दौरान अपने द्वारा आपूर्ति किए गए माल के परिवहन के संबंध में जीटीएटी सेवा पर जीएसटी के भुगतान करने का और आईजीएसटी अधिनियम, 2017 के सभी प्रावधानों का, जैसा कि वे किसी माल या सेवा या दोनों की आपूर्ति से संबंधित कर के भुगतान के लिए दायी किसी व्यक्ति पर लागू होते हों, का अनुपालन करने का वचन देता हूँ/देती हूँ/देते हैं;
2. मैं इस बात को समझता हूँ कि एक बार इस विकल्प का प्रयोग कर लिए जाने पर इस विकल्प के प्रयोग की तारीख से एक वर्ष की अवधि के भीतर इसको बदलने की अनुमति नहीं होगी और यह जिस वित्तीय वर्ष के लिए प्रयोग किया जाएगा उसके अंत तक वैध रहेगा।

विधिक नाम: -

जीएसटीआईएन: -

पैन नं.

प्राधिकृत प्रतिनिधि का हस्ताक्षर:

प्राधिकृत हस्ताक्षरी का नाम:

जीटीए का पूरा पता:

(अधिकार क्षेत्र वाले जीटीए प्राधिकारी का दिनांक सहित स्वीकृति पत्र )

नोट: किसी भी वित्तीय वर्ष के लिए उपरोक्त विकल्प का प्रयोग करने की अंतिम तिथि पूर्ववर्ती वित्तीय वर्ष की 15 मार्च है। वित्तीय वर्ष 2022-2023 के विकल्प का प्रयोग 15 अगस्त, 2022 तक किया जा सकता है।”

2. यह अधिसूचना 18 जुलाई, 2022 से लागू होगी।

[फा. सं. 190354/176/2022- टी आर यू]

राजीव रंजन, अवर सचिव

**नोट :** प्रधान अधिसूचना संख्या 8/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 683 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 22/2021-एकीकृत कर (दर), दिनांक 31 दिसम्बर, 2021, सा.का.नि. 924 (अ), दिनांक 31 दिसम्बर, 2021 के तहत सरकारी राजपत्र में प्रकाशित, के द्वारा संशोधन किया गया है।

## NOTIFICATION

New Delhi, the 13th July, 2022

### No. 03/2022- Integrated Tax (Rate)

**G.S.R. 542(E).**—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, subsection (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, -

(A) in the Table, -

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

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry “12” shall be substituted;

(c) in item (xii), for the brackets and figures “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)”, the brackets and figures “(vii), (viii),” shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words “above one thousand rupees but” shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

| (3)                                                                                  | (4) | (5)                                                                                                                                           |
|--------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------|
| “(via) Transport of passengers, with or without accompanied belongings, by ropeways. | 5   | The credit of input tax charged on goods used in supplying the service has not been taken.<br>[Please refer to <i>Explanation</i> no. (iv)]”; |

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

| (3)                                                                                                      | (4) | (5) |
|----------------------------------------------------------------------------------------------------------|-----|-----|
| “(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above. | 18  | -”; |

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

| (3)                                                                                                                                                                 | (4) | (5)                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| “(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,- |     |                                                                                                                                                          |
| (a) GTA does not exercise the option to itself pay GST on the services supplied by it;                                                                              | 5   | The credit of input tax charged on goods and services used in supplying the service has not been taken.<br>[Please refer to <i>Explanation</i> no. (iv)] |
| (b) GTA exercises the option to itself pay GST on services                                                                                                          | 5   | (1) In respect of supplies on which GTA pays tax at the rate of 5%, GTA shall not                                                                        |

|                 |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| supplied by it. | or | take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)]<br><br>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:<br><br>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:<br><br>Provided further that invoice for supply of the service charging Integrated tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.”; |
|                 | 12 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

| (3)                                    | (4) | (5)                                                                                                                                               |
|----------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------|
| “(via) Transport of goods by ropeways. | 5   | The credit of input tax charged on goods used in supplying the service has not been taken.<br><br>[Please refer to <i>Explanation</i> no. (iv)]”; |

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

| (3)                                                                                           | (4) | (5) |
|-----------------------------------------------------------------------------------------------|-----|-----|
| “(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above. | 18  | -”; |

(V) against serial number 10, in column (3), -

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

| (3)                                                                                                                         | (4) | (5) |
|-----------------------------------------------------------------------------------------------------------------------------|-----|-----|
| “(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient. | 12  | -”; |

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely :-

| (3)                                                                                                                                                                                           | (4) | (5) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| “Supporting services in transport.<br><i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965. | 18  | -”; |

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1)  | (2)          | (3)                                                                                                                                                                                                                                                                                                       | (4) | (5)                                                                                                                                                    |
|------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| “31A | Heading 9993 | Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services. | 5   | The credit of input tax charged on goods and services used in supplying the service has not been taken<br><br>[Please refer to Explanation no. (iv)]”; |

(X) against serial number 32, in column (3), -

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

| (3)                                                                                                                                                                                  | (4) | (5) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| “(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment. | 12  | -”; |

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 5, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

“(xxxvii) ‘print media’ means, —

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) 'clinical establishment' means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

“Annexure V

### FORM

**Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.**

**Reference No.-**

**Date: -**

1. I/We\_\_\_\_\_ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during, the financial year.....under forward charge in accordance with section 5(1) of the IGST Act, 2017 and to comply with all the provisions of the IGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

**Legal Name: -**

**GSTIN: -**

**PAN No.**

**Signature of Authorised representative:**

**Name of Authorised Signatory:**

**Full Address of GTA:**

**(Dated acknowledgment of jurisdictional GST Authority)**

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”.

2. This notification shall come into force with effect from the 18th July, 2022.

[F. No. 190354/176/2022-TRU]

RAJEEV RANJAN, Under Secy.

Note: - The principal notification no. 8/2017 - 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 last amended vide notification no. 22/2021-Integrated Tax (Rate), dated the 31st December, 2021 published in the official gazette vide number G.S.R. 924(E), dated the 31st December, 2021.

### अधिसूचना

नई दिल्ली, 13 जुलाई, 2022

सं. 03/2022-संघ राज्य कर (दर)

**सा.का.नि. 543(अ).**—केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 15 की उप धारा (5), धारा 16 की उप धारा (1) और धारा 148 के साथ पठित संघ राज्य माल एवं सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 7 की उप धारा (1), (3) और (4), धारा 8 की उप धारा (1) और धारा 21 के उपवाक्य (iv), (v) और (xxvii) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, जीएसटी परिषद की सिफारिशों के आधार पर और इस बात से संतुष्ट होते हुए ऐसा करना जनहित में आवश्यक है, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 11/2017-संघ राज्य कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 702 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा :-

उक्त अधिसूचना में,-

क. सारणी में,-

(I) क्रम संख्या 3 के समक्ष, कॉलम (3) में,-

(क) मद (iii), (iv), (v), (va), (vi) और (ix) और कॉलम (4) और (5) में उससे संबंधित प्रविष्टियों को निरसित किया जाएगा;

(ख) मद (vii) और (x) के समक्ष, कॉलम (4) की प्रविष्टि के स्थान पर, प्रविष्टि “6” को प्रतिस्थापित किया जाएगा।

(ग) मद (xii) में, कोष्ठक और अंक “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)” के स्थान पर, कोष्ठक और अंक “(vii), (viii),” को प्रतिस्थापित किया जाएगा;

(II) क्रम संख्या 7 के समक्ष, मद (i) में, “एक हजार रुपए से अधिक लेकिन” शब्दों को निरसित किया जाएगा;

(iii) क्रम संख्या 8 के समक्ष, कॉलम (3) में,-

(क) मद (vi) और उससे संबंधित कॉलम (4), (5), की प्रविष्टियों के पश्चात निम्नलिखित को अंतःस्थापित किया जाएगा, यथा:-

| (3)                                                                                | (4) | (5)                                                                                                                                       |
|------------------------------------------------------------------------------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------|
| “(via) रोपवे के द्वारा यात्रियों का परिवहन, चाहे वे अपने सामान के साथ हों या नहीं। | 2.5 | बशर्ते कि ऐसी सेवा की आपूर्ति में प्रयुक्त वस्तुओं पर भारित इनपुट टैक्स की क्रेडिट न ली गई हो।<br>[कृपया देखें: स्पष्टीकरण संख्या (iv)]”; |