

(प). क्रम संख्या 78 और उससे संबंधित प्रविष्टियों को निरसित किया जाएगा;

(फ). क्रम संख्या 83 के समक्ष, कॉलम (3) में प्रविष्टि के लिए निम्नलिखित को प्रतिस्थापित किया जाएगा;

(3)
“प्रशिक्षण या कोचिंग के द्वारा सेवाएं- (क) कला या संस्कृति से सम्बंधित आमोद-प्रमोद के क्रिया कलाप में, किसी व्यक्ति द्वारा या (ख) आयकर अधिनियम की धारा 12कक या 12कख अधीन रजिस्ट्रीकृत किसी पूर्त अस्तित्व द्वारा खेल, ”;

(ब). क्रम संख्या 85क के समक्ष, कॉलम (3) में, अक्षर, अंक और शब्दों "FIFA U-17 महिला विश्व कप, 2020" के पश्चात, कोष्ठक और शब्द, "[जब भी पुनर्नियोजित]" को अंतःस्थापित जाएगा।

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

[फा. सं. 190354/176/2022-टी आर यू]

राजीव रंजन, 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 16/2021- एकीकृत कर (दर), दिनांक 18 नवम्बर, 2021, सा.का.नि 811(अ), दिनांक 18 नवम्बर, 2021 के तहत प्रकाशित, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 13th July, 2022

No. 04/2022 -Integrated Tax (Rate)

G.S.R. 545(E).—In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 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, 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, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a

person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(b) against serial number 13, in column (3), after the words “as residence” the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 15 and the entries relating thereto shall be omitted;

(d) against serial number 16, in column (3), in clause (a), the following shall be substituted:

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(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;”;

(e) against serial number 21, in column (3), clause (d) shall be omitted;

(f) against serial number 22, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 25B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

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

(1)	(2)	(3)	(4)	(5)
“25C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams);	Nil	Nil”;

(i) serial number 27 and the entries relating thereto shall be omitted;

(j) serial number 33 and the entries relating thereto shall be omitted;

(k) serial number 34 and the entries relating thereto shall be omitted;

(l) serial number 42 and the entries relating thereto shall be omitted;

(m) serial number 49A and the entries relating thereto shall be omitted;

(n) serial number 53 and the entries relating thereto shall be omitted;

(o) after serial number 54 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“54A	Heading 9985	Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:	Nil	Nil”;

		Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less: Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day. <i>Explanation.</i> - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes. <i>Illustrations:</i> <i>A tour operator provides a tour operator service to a foreign tourist as follows:-</i> <i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i> <i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</i> <i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i> <i>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</i> <i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i> <i>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i>		
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(p) serial number 56A and the entries relating thereto shall be omitted;

(q) against serial number 57, in column (3), clause (h) shall be omitted;

- (r) serial number 59 and the entries relating thereto shall be omitted;
- (s) serial number 76 and the entries relating thereto shall be omitted;
- (t) against serial number 77, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
“Provided that nothing in this entry shall apply to the 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.”;

- (u) serial number 78 and the entries relating thereto shall be omitted;
- (v) against serial number 83, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of training or coaching in-
(c) recreational activities relating to arts or culture, by an individual, or
(d) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;

- (w) against serial number 85A, in column (3), after the letters, figures and words “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

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 was published in the Gazette of India, Extraordinary, vide notification no. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification no. 16/2021 - Integrated Tax (Rate), dated the 18th November, 2021 published in the official gazette vide number G.S.R. 811(E), dated the 18th November, 2021.

अधिसूचना

नई दिल्ली, 13 जुलाई, 2022

सं. 04/2022-संघ राज्य कर (दर)

सा.का.नि. 546(अ).— केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 15 की उप धारा (5) और धारा 148 के साथ पठित, संघ राज्य माल एवं सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 7 की उप धारा (3) और (4), धारा 8 की उप धारा (1), धारा 21 के उपवाक्य (iv) और (xxvii) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, इस बात से संतुष्ट होते हुए ऐसा करना जनहित में आवश्यक है और जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 12/2017-संघ राज्य कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 703 (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, कॉलम (3) में-

(i) क्रम संख्या 6 के समक्ष, उपवाक्य (i) में, “ स्पीड पोस्ट , एक्सप्रेस पार्सल डाक , जीवन बीमा और अभीकरण सेवाओं के माध्यम से केन्द्रीय सरकार, राज्य सरकार, संघ राज्यक्षेत्र से भिन्न किसी व्यक्ति को” शब्दों को निरसित किया जाएगा;