

परिवहन के माध्यम से उपलब्ध कराई जाने वाली या उपलब्ध कराए जाने के लिए करार पाई गई सेवाएं भी हैं” को विलोपित किया जाए।

2. यह अधिसूचना 01 अक्तूबर, 2023 से प्रभावी होगी।

[फा. सं. CBIC-190354/173/2023-TO(TRU-II)-CBEC]

राजीव रंजन, अवर सचिव

टिप्पण: मूल अधिसूचना संख्या 08/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 683(अ), दिनांक 28 जून, 2017 के माध्यम से भारत के राजपत्र, असाधारण में प्रकाशित की गई थी और सा.का.नि. 538(अ), दिनांक 26 जुलाई, 2023 के माध्यम से राजपत्र में प्रकाशित अधिसूचना संख्या 06/2023- एकीकृत कर (दर), दिनांक 26 जुलाई, 2023 के जरिए अंतिम बार संशोधित की थी।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 26th September, 2023

No. 11/2023- 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 9, in column (3), in item (ii), the words “including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India”, shall be omitted.

2. This notification shall come into force with effect from the 1st October, 2023.

[F. No. CBIC-190354/173/2023-TO(TRU-II)-CBEC]

RAJEEV RANJAN, Under Secy.

Note: - The principal notification number 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 last amended *vide* notification number 06/2023-Integrated Tax (Rate), dated the 26th July, 2023 published in the official gazette *vide* number G.S.R. 538(E), dated the 26th July, 2023.