

(ii) कॉलम (3) में, स्पष्टीकरण को स्पष्टीकरण 1 के रूप में अंकित किया जाएगा और स्पष्टीकरण 1, जो इस प्रकार अंकित किया गया है, के पश्चात निम्नलिखित स्पष्टीकरण को अंतःस्थापित किया जाएगा-

“स्पष्टीकरण 2.- इस प्रविष्टि में अंतर्विष्ट कोई बात निम्नलिखित पर लागू नहीं होगी-

(क) विद्यार्थी आवासों में विद्यार्थियों के लिए आवासीय सेवाएं;

(ख) होस्टल्स, शिविर, पेइंग गेस्ट आवासों और इसी प्रकार के अन्य आवासों द्वारा दी जा रही आवासीय सेवाएं”;

(ग) क्रम संख्या 13 और तत्संबंधी प्रविष्टियों के पश्चात, निम्नलिखित क्रम संख्या और प्रविष्टियां अंतःस्थापित की जाएंगी, अर्थात्:-

(1)	(2)	(3)	(4)	(5)
“13क	शीर्षक 9963	आवासीय सेवाओं की आपूर्ति जिसमें आपूर्ति का मूल्य प्रति व्यक्ति प्रति माह बीस हजार रुपए या उससे कम हो, बशर्ते की यह आवासीय सेवा कम से कम 90 दिनों की अवधि के लिए दी गई हो।	शून्य	शून्य”।

2. यह अधिसूचना 15 जुलाई, 2024 से लागू होगी।

[फा. सं. CBIC-190354/94/2024-TO(TRU-II)-CBEC]

डॉ. पुनीता बेदी, निदेशक

नोट : मूल अधिसूचना संख्या 09/2017-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 16/2023-एकीकृत कर (दर), दिनांक 19 अक्टूबर, 2023, सा.का.नि. 763 (अ), दिनांक 19 अक्टूबर, 2023 के तहत सरकारी राजपत्र में प्रकाशित, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 12th July, 2024

No. 04/2024- Integrated Tax (Rate)

G.S.R. 389(E).— In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, sub-section (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 amendments further to amend 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, in the Table, -

(A) after serial number 10H and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“10I	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
10J	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
10K	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil”;

(B) in serial number 13, -

(i) in column (2), the words and figures “Heading 9963 or” shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-

- (a) accommodation services for students in student residences;
- (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

(C) after serial number 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“13A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil”.

2. This notification shall come into force with effect from the 15th day of July, 2024.

[F.No. CBIC-190354/94/2024-TO(TRU-II)-CBEC]

Dr. PUNEETA BEDI, Director

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. 16/2023 - Integrated Tax (Rate), dated the 19th October, 2023 published in the official gazette vide number G.S.R. 763(E), dated the 19th October, 2023.