

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 12/2023- Integrated Tax (Rate)

New Delhi, the 26th September, 2023

G.S.R.....(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 amendment 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, in the Table, against serial number 10, in column (3), for the proviso, the following proviso shall be substituted, namely: -

“Provided that the exemption shall not apply to online information and database access or retrieval services received by persons specified in item (a) or item (b).”.

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 Secretary to the Government of India

Note: The principal notification number 9/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and last amended *vide* notification no. 07/2023 -Integrated Tax (Rate), dated the 26th July, 2023 published in the official gazette *vide* number G.S.R. 541 (E), dated the 26th July, 2023.