

NOTIFICATION

New Delhi, the 20th September, 2018

No. 24/2018-Integrated Tax (Rate)

G.S.R. 907(E).—In exercise of the powers conferred by sub-section (3) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of 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, hereby inserts the following Explanation in the said notification, in the Table, against serial number 43, in column (3), namely:-

“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

[F. No. 354/300/2018-TRU]

MOHIT TEWARI, Under Secy.

Note : The principal notification No. 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 was last amended by notification No. 15/2018-Integrated Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 683(E), dated the 26th July, 2018.

अधिसूचना

नई दिल्ली, 20 सितम्बर, 2018

सं. 23/2018-संघ राज्य कर (दर)

सा.का.नि. 908(अ).—संघ राज्य माल एवं सेवाकर अधिनियम, 2017 (2017 का 14) की धारा 8 की उप-धारा (3) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, जीएसटी परिषद की सिफारिशों के आधार पर तथा इस बात से संतुष्ट होते हुए कि 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, के क्षेत्र विस्तार और उसकी प्रयोज्यता को स्पष्ट करने के लिए ऐसा करना आवश्यक है, एतद्वारा उक्त अधिसूचना में, सारणी में क्रम संख्या 41 के समक्ष, कॉलम (3) में निम्नलिखित स्पष्टीकरण को अंतःस्थापित करती है, यथा:-

“स्पष्टीकरण – इस ब्लूट के उद्देश्य के लिए, ऐसे निकाय में केन्द्र सरकार, राज्य सरकार या संघ राज्य क्षेत्र का सीधे तौर पर या ऐसे किसी निकाय के माध्यम से जो कि पूर्णतया केन्द्र सरकार, राज्य सरकार या संघ राज्य क्षेत्र के स्वामित्व में आता हो, 50% या इससे अधिक का स्वामित्व अवश्य होना चाहिए।”

[फा. सं. 354/300/2018-टीआरयू]

मोहित तिवारी, अवर सचिव

नोट : प्रधान अधिसूचना संख्या 12/2017-संघ राज्य कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 703(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 14/2018-संघ राज्य कर (दर), दिनांक 26 जुलाई, 2018, सा.का.नि. 688(अ), दिनांक 26 जुलाई, 2018 के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 20th September, 2018

No. 23/2018-Union Territory Tax (Rate)

G.S.R. 908(E).—In exercise of the powers conferred by sub-section (3) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 12/2017-Union Territory 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. 703(E), dated the 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

[F. No. 354/300/2018-TRU]

MOHIT TEWARI, Under Secy.

Note : The principal notification No. 12/2017-Union Territory Tax (Rate) was published in the Gazette of India, Extraordinary, dated the 28th June, 2017, *vide* number G.S.R. 703(E), dated the 28th June, 2017 and was last amended by notification No. 14/2018-Union Territory Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 688(E), dated the 26th July, 2018.