

**Rescind Sl. No. 10D of Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017 in relation to exemption of IGST on supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.**

**Notification No: 02/2019- ITR**

**Classification: Exemption**

**Date: 04-02-2019**

**G.S.R. (E).**- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 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, 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 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, serial number 10D and the entries relating thereto, shall be omitted.

**Note:** -The principal [notification No. 9/2017 - Integrated Tax \(Rate\), dated the 28<sup>th</sup> June, 2017](#) was published in the Gazette of India, Extraordinary, vide number G.S.R. 684 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by [notification No. 29/2018 – Integrated Tax \(Rate\), dated the 31<sup>st</sup> December, 2018](#) vide number G.S.R. 1276(E), dated the 31<sup>st</sup> December, 2018.