

Exempting supply of services associated with transit cargo to Nepal and Bhutan.

Notification No: 30/2017-UTR**Classification: Exemption****Date: 29-09-2017**

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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.12/2017-Union Territory Tax \(Rate\), dated the 28thJune, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)vide number G.S.R. 703(E), dated the 28thJune, 2017, namely:-

In the said notification, in the Table, after serial number 9A and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries)	Nil	Nil

Note:-The principal notification was published in the Gazette of India, Extraordinary, vide [notification No. 12/2017 - Central Tax \(Rate\), dated the 28th June, 2017](#), vide number G.S.R. 703(E), dated the 28th June, 2017 and was last amended by [notification No.25/2017-Union Territory Tax \(Rate\),dated the 21st September, 2017](#) vide number G.S.R. 1186 (E).dated the 21st September, 2017.