

IGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30.09.2021.

Notification No: 04/2020- IT(R)

Classification: Exemption

Date: 30-09-2020

G.S.R..(E).- In exercise of the powers conferred by sub-section (3) and (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 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 28h June, 2017, namely:

In the said notification, in the Table, -

(i) against serial number 20A, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted;

(ii) against serial number 20B, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted;

2. This notification shall **come into force with effect from the 1 day of October, 2020.**

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 was last amended by [notification No. 27/2019 - Integrated Tax \(Rate\), dated the 31 December, 2019](#) vide number G.S.R. 972 (E), dated the 31 December, 2019.