

Seeks to amend notification No. 08/2017- Integrated Tax (Rate) so as to notify GST rates of various services as recommended by GST Council in its 44th meeting held on 12.06.2021.

Notification No: 04/2021- ITR

Classification: Rates

Date: 14-06-2021

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), (3) and subsection (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, subsection (1) of Section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) [No.08/2017- Integrated 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. 683(E), dated the 28thJune, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ **Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021**, the integrated tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 5 per cent.’’.

Note: -The principal [notification No. 8/2017 - Integrated Tax \(Rate\), dated the 28thJune, 2017](#) was published in the Gazette of India, Extraordinary, vide number G.S.R. 683(E), dated the 28th June, 2017 and was last amended by Notification No. 02/2021- Integrated Tax (Rate), the 2nd June, 2021 vide number G.S.R. 378(E), dated the 2 nd June, 2021.