

Seeks to amend notification No. 07/2019 - Integrated Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.

Notification No: 23/2019- ITR Classification: Others Date: 30-09-2019

G.S.R.....(E).- In exercise of the powers conferred by sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 07/2019- Integrated Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 260 (E), dated the 29th March, 2019, namely:-

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely: -

"Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51of 1975)."

2. This notification shall come into force with effect from the 1 st day of October, 2019.

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 7/2019 - Integrated Tax (Rate), dated the 29th March, 2019, vide number G.S.R. 260 (E), dated the 29th March, 2019.