

Seeks to amend notification No. 04/2018 - Integrated Tax (Rate), by adding an explanation on the applicability of provisions related to supply of development rights.

Notification No: 22/2019-ITR

Classification: Others

Date: 30-09-2019

G.S.R (E).- In exercise of the powers conferred by section 20 of Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 148 of the Central 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.4/2018- Integrated Tax (Rate), dated the 25th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 72(E), dated the 25th January, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

“Explanation-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

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

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 4/2018 - Integrated Tax (Rate), dated the 25th January, 2018, *vide* number G.S.R. 72 (E), dated the 25th January, 2018.