

Seeks to amend notification No. 09/2017- Integrated Tax (Rate) so as exempt certain services

Notification No: 20 /2019- ITR**Classification: Others****Date: 30-09-2019**

G.S.R (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 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 28th June, 2017, namely:-

In the said notification, -

i. in the Table, -

- a. against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

- b. after serial number 10A and the entries relating thereto, the following shall be inserted namely:

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(1)	(2)	(3)	(4)	(5)
“10AA	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.	Nil	Provided that Director (Sports), Ministry Of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA17Women's World Cup 2020.”;

- c. after serial number 12A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
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“12AA	Heading 9961	Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory.	Nil	Following documents shall be maintained for a minimum duration of five years: 1. Copy of Bill of Lading 2. Copy of executed contract between Supplier/Seller and Receiver/Buyer of goods 3. Copy of commission debit note raised by an intermediary service provider in taxable territory from service recipient located in non-taxable territory 4. Copy of certificate of origin issued by service recipient located in non-taxable territory 5. Declaration letter from an intermediary service provider in taxable territory on company letter head confirming that commission debit note raised relates to contract when both supplier and receiver of goods are outside the taxable territory”;
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d. against serial number 15, in the entry in column (3), after the word „below?, the words „or equal to? shall be inserted;

e. against serial number 20A, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

f. against serial number 20B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

g. after serial number 25A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“25B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil”;

h. after serial number 30A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“30B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil”;

i. against serial number 36, in the entry in column (3), after the entry (q), the entry “(r) Bangla Shasya Bima.” shall be inserted;

j. against serial number 47, in the entries in column (3), for the words and brackets “twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year”, wherever they occur, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

k. after serial number 85 and the entries relating thereto, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)

“85A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil”.
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2. This notification shall come into force with effect from the 1st day of October, 2019.

Note: -The principal notification No. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 13/2019 – Integrated Tax (Rate), dated the 31st July, 2019 *vide* number G.S.R. 540(E), dated the 31st July, 2019.