

**amend Notification No. 4/2019-Integrated Tax dt. 30.09.2019 to change the place of supply for B2B MRO services in case of Shipping industry, to the location of the recipient.**

**Notification No: 03/2021- IT**

**Classification: Others**

**Date: 02-06-2021**

**G.S.R.....(E).**- In exercise of the powers conferred by sub-section (13) of section 13 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, 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.4/2019- Integrated Tax, dated the 30th September, 2019**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 748 (E), dated the 30th September, 2019, namely:-

In the said notification, in Table A, after serial number (2) and the entries relating thereto, the following serial number and entry shall be inserted, namely: -

(1)	(2)	(3)
"3	Supply of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to a person for use in the course or furtherance of business	The place of supply of services shall be the location of the recipient of service."

2. This notification shall **come into force with effect from the 2 nd day of June, 2021.**

**Note:** - The principal [notification No. 04/2019 - Integrated Tax, dated the 30th September, 2019](#) was published in the Gazette of India, Extraordinary, vide number G.S.R. 748 (E), dated the 30 th September, 2019 and was last amended by [notification No. 02/2020 – Integrated Tax, dated the 26th March, 2020](#) vide number G.S.R. 224 (E), dated the 26th March, 2020.