

Seeks to amend notification No. 40/2017- Integrated Tax (Rate)**Notification No: 11/2021-ITR****Classification: Others****Date: 30-09-2021**

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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.40/2017-Integrated Tax \(Rate\), dated the 18th October, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1311(E), dated the 18th October, 2017, namely:-

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry, the entry “(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;

(ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

2. This notification shall come into force on the 1st day of October, 2021.

Note: - The principal [notification No. 40/2017-Integrated Tax \(Rate\), dated the 18th October, 2017](#), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1311(E), dated the 18th October, 2017.