

Seeks to amend Notification No 1/2017- Integrated Tax (Rate) dated 28.06.2017**Notification No: 13/2021-ITR****Classification: Others****Date: 27-10-2021**

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) read with sub-section (5) of section 15 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-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. 666(E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in Schedule II – 12%, S. No. 243 and the entries relating thereto shall be omitted;

(b) in Schedule III – 18%, against S. No. 452P, in column (3), the words “in respect of Information Technology software” shall be omitted.

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, and was last amended by notification No. 08/2021 – Integrated Tax (Rate), dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 698(E), dated the 30th September, 2021.