

Amend notification No. 4/2017-Central Tax (Rate).**Notification No: 36/2017-CTR** **Classification: Reverse Charge Goods****Date: 13-10-2017**

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 9 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.4/2017- Central 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. 676 (E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

| Sl. No. | Tariff item, sub- heading, heading or Chapter | Description of Goods | Supplier of goods | Recipient of supply |
|----------------|--|--|--|----------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 6. | Any Chapter | Used vehicles, seized and confiscated goods, old and used goods, waste and scrap | Central Government, State Government, Union territory or a local authority | Any registered person |