

## Exempting supply of services associated with transit cargo to Nepal and Bhutan

**Notification No: 31/2017-ITR****Classification: Exemption****Date: 29-09-2017**

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 28<sup>th</sup> 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 28<sup>th</sup> June, 2017](#), namely:-

In the said notification, in the Table, after serial number 10A and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"10B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil".

Note:-The principal notification was published in the Gazette of India, Extraordinary, vide [No.9/2017- Integrated Tax \(Rate\), dated the 28<sup>th</sup> June, 2017](#), vide number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by [notification No. 25/2017 - Integrated Tax \(Rate\), dated the 21<sup>st</sup> September, 2017](#) vide number G.S.R.1183 (E), dated the [21<sup>st</sup> September, 2017](#).