

Amend notification No. 4/2017-Integrated Tax (Rate).**Notification No: 37/2017-ITR****Classification: Reverse Charge****Date: 13-10-2017**

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, 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- 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. 669 (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