

**Amend notification no. 4/2017- Integratedtax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.****Notification No: 45/2017-ITR****Classification: Reverse Charge****Date: 14-11-2017**

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, in the TABLE, -**

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“4A.	5201	Raw cotton	Agriculturist	Any registered person”.
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2. This notification shall [come into force with effect from the 15<sup>th</sup> day of November, 2017.](#)

Note: - The principal [notification 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 and last amended by [Notification No. 37/2017- Integrated Tax \(Rate\) dated 13<sup>th</sup> October, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1290 (E), [dated the 13th October, 2017.](#)