

Seeks to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption

Notification No: 50/2017 - ITR Classification: Exemption Date: 14-11-2017

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, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2017-Integrated Tax (Rate), dated the 22nd September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1198 (E), dated the 22nd September, 2017, namely:-

In the said notification, in Table in column (4), for the brackets and words "[for distribution through dairy cooperatives]", the brackets, words and figures "[for distribution through dairy cooperatives or companies registered under the Companies Act, 2013 (18 of 2013)]", shall be substituted.

2. This notification shall come into force on the 15th day of November 2017.

Note: - The principal notification No. 30/2017-Integrated Tax (Rate), dated the 22nd September, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1198 (E), dated the 22nd September, 2017.