

Seeks to empower the Principal Commissioner of Central Tax, Bengaluru West to grant registration in case of online information

Notification No: 02/2017-IT

Classification: Others

Date: 19-06-2017

G.S.R. (E). - In exercise of the powers conferred by sub-section (2) of section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act), read with sub-rule (2) of rule 14 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby notifies the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

Explanation.- For the purposes of this notification,-

- a. “online information and database access or retrieval services” has the same meaning as assigned to it in sub-section (17) of section 2 of the said Act;
 - b. “non-taxable online recipient” has the same meaning as assigned to it in sub-section (16) of section 2 of the said Act.
3. This notification shall come into force on the 22nd day of June 2017.