

Exempts payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2019.**Notification No: 22/2018 - CTR Classification: Reverse Charge****Date: 06-08-2018**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017 – Central 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. 680 (E), dated the 28th June, 2017, and last amended vide notification No. 12/2018-Central Tax (Rate), dated the 29th June, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 594 (E), dated the 29th June, 2018, namely:-

In the said notification, for the figures, letters and words “30th day of September, 2018”, the figures, letters and words “30th day of September, 2019” shall be substituted.

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 680 (E), dated the 28th June, 2017 and last amended vide notification No. 12/2018-Central Tax (Rate), dated the 29th June, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 594 (E), dated the 29th June, 2018.