

Inserts explanation in an item in notification No. 8/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.

Notification No: 18/2018-ITR

Classification: Rates

Date: 26-07-2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.8/2017-Integrated Tax (Rate), dated the **28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection** (i), vide number G.S.R. 683(E), dated the 28thJune, 2017, hereby inserts following Explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

2. This notification shall come into force with effect from **27th of July, 2018.**

Note: - The principal notification No. 8/2017 - Integrated Tax(Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 1/2018-Integrated Tax (Rate), dated the 25th January, 2018 vide number **G.S.R. 69(E)**, dated the 25th January, 2018.