

Exempts payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2019.

Notification No: 23/2018 -ITR

Classification: Rates

Date: 06-08-2018

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, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 32/2017-Integrated Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number **G.S.R. 1263 (E)**, dated the 13th October, 2017, and last amended vide notification No. 13/2018-Integrated 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. 595 (E)**, dated the 29th June, 2018, namely:-

In the said notification, in paragraph 2, 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. 32/2017- Integrated Tax (Rate), dated the 13th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1263 (E), dated the 13th October, 2017 and last amended vide notification No. 11/2018-Integrated 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. 595 (E), dated the 29th June, 2018.