

Rescind notification No. 32/2017 - Integrated Tax (Rate) dated 13.10.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts

Notification No: 01/2019-CTR Classification: Reverse Charge

Date: 29-01-2019

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 rescinds 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, vide number G.S.R. 680 (E), dated the 28th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the **1st day of February, 2019.**

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, Sub-section (i), vide number G.S.R. 680 (E), dated the 28th June, 2017 and was last amended vide notification No. 22/2018-Central Tax (Rate), dated the 6th August, 2018, published vide number G.S.R. 743 (E), dated **the 6th August, 2018.**