

## **Rescind notification No. 32/2017-Central 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-ITR      Classification: Reverse Charge**

**Date: 29-01-2019**

**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 rescinds 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, vide number G.S.R. 1263 (E), dated the 13th October, 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. 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 was last amended vide notification [No. 23/2018-Integrated Tax \(Rate\), dated the 6th August, 2018](#), published vide number G.S.R. 744 (E), dated the 6th August, 2018.