

**Explanation regarding Bus Body Building in Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017.****Notification No: 26/2019-CTR****Classification: Rates****Date: 22-11-2019**

**G.S.R.....(E).**- In exercise of the powers conferred by sub-section (3) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of India, in the **Ministry of Finance (Department of Revenue) No.11/2017- 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. 690(E)**, dated the 28th June, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

**“Explanation-** For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under **chapter 87 in the First Schedule to the Customs Tariff Act, 1975.**”

**Note:** -The principal notification No. 11/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number **G.S.R. 690 (E)**, dated the 28th June, 2017 and was last amended by [notification No. 20/2019-Central Tax \(Rate\)](#), dated the 30th September, 2019 vide number **G.S.R. 731(E)**, dated the 30th September, 2019.