

CENTRAL TAX(RATE)

NOTIFICATION NO. - 28/2018

DATE - 31ST DECEMBER 2018

**Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.**

CBIC has made amendments in the Notification No. 12/2017- Central Tax (Rate), dated the 28th June, 2017.

Amendments –

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted.

"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - <b>(a)</b> a Department or Establishment of the Central Government or State Government or Union territory; or . <b>(b)</b> local authority; or <b>(c)</b> Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services	Nil	Nil
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For more details, please follow - <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-28-2018-cgst-rate-english.pdf;jsessionid=1B293821CD2EDA8C4D1B7765E3A790B0>