

INTEGRATED TAX(RATE)
NOTIFICATION NO. -31/2018
DATE – 31ST DECEMBER 2018

Seeks to insert explanation in an item in notification No. 8/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.

CBIC has made explanation in the Notification No.8/2017- Integrated Tax (Rate), dated the 28th June, 2017.

“Explanation

Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.

The existing Explanation in the above item shall be renumbered as Explanation 1.

This notification shall come into force on the 1st day of January, 2019.