

**Notification No. 03/2021 – Integrated Tax**  
**Dated – 2<sup>nd</sup> June, 2021**

**Seeks to amend Notification No. 4/2019-Integrated Tax dt. 30.09.2019 to change the place of supply for B2B MRO services in case of Shipping industry, to the location of the recipient**

Central Government has made the amendments in the No.4/2019- Integrated Tax, dated the 30th September, 2019.

In the said notification, in Table A, after serial number (2) and the entries relating thereto, the following serial number and entry shall be inserted, namely:

2. Supply of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to a person for use in the course or furtherance of business.
3. The place of supply of services shall be the location of the recipient of service.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-3-2021-igst-english.pdf>