

**Notifications**  
**Integrated Tax**  
**Notification No. 20/2023-Integrated Tax (Rate)**  
**Dated 19<sup>th</sup> October 2023**

**The Central Government Seeks to amend Notification No 01/2017- Integrated Tax (Rate) dated 28.06. 2017.**

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017-Integrated 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. 666(E)., dated the 28th June, 2017, namely: -

In the said notification,

(A) in Schedule I – 5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"92A	1703	Molasses";

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely

(1)	(2)	(3)
"96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

(B) in Schedule III – 18%,

(i) against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled" shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A	2207 10 12	Spirits for industrial use";

(C) in Schedule IV – 28%, S. No. 1 and the entries relating thereto shall be omitted

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009907/ENG/Notifications>