

Notifications
Integrated Tax
Notification No. 19/2023-Integrated Tax (Rate)
Dated 19th October 2023

The Central Government Seeks to amend Notification No 14/2017- Integrated tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (5) 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 amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.14/2017-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. 689(E) dated the 28th June, 2017, namely:

In the said notification,

(i.) in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus "shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely: -

"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).".

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

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009906/ENG/Notifications>