### **Notifications**

#### **Integrated Tax**

## Notification No. 16/2023-Integrated Tax (Rate)

## Dated 19th October 2023

# <u>The Central Government Seeks to amend Notification No 09/2017- Integrated</u> <u>Tax (Rate) dated 28.06.2017.</u>

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.9/2017-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. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -(1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of-	Nil	Nil
		(a)water supply;		
		(b)public health;		
		(c)sanitation conservancy;		
		(d)solid waste management; and		
		(e)slum improvement and upgradation		

- (2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (3.) against serial number 7, in column (3), in the Explanation, in item(a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- 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/1009903/ENG/Notifications