



## BMC Advisors

Corporate Laws and Intellectual Property Rights Consultants



### What's Inside

- MCA Update
- SEBI Update
- RBI Update
- Income Tax Update
- IPR Update
- Service Tax
- Excise Update
- Custom Update
- GST Update
- DGFT Update

# ***WEEKLY UPDATES***

***AUGUST 21<sup>ST</sup>, 2017-AUGUST 27<sup>TH</sup>, 2017***



## INDEX

<b>MCA UPDATE</b>	
NCLAT (Amendment) Rules 2017	5
Companies (Arrests in connection with investigation by SFIO) Rules 2017 (2816 KB)	6-7
Commencement of sub-sections (8) to (10) of section 212 of CA 2013	8
<b>INCOME TAX UPDATE</b>	
Notification No. 80/2017 [F. No. 133/23/2015-TPL] / GSR 1028(E)	9-10
<b>GST UPDATE</b>	
Seeks to further extend the date for filing of return in FORM GSTR-3B for the month of July, 2017	11
Seeks to amend notification No. 11/2017-CT(R) to reduce CGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge CGST @ 6%	12-15
Seeks to amend notification No. 12/2017-CT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP	16-17
Seeks to amend notification No. 13/2017-CT(R) to amend RCM provisions for GTA and to insert explanation for LLP	18
Seeks to amend notification No. 17/2017-CT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc	19
Seeks to amend notification No. 08/2017-IT(R) to reduce IGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge IGST @ 12%	20-23
Seeks to amend notification No. 09/2017-IT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP	24-25
Seeks to amend notification No. 10/2017-IT(R) to amend RCM provisions for GTA and to insert explanation for LLP	26

Seeks to amend notification No. 14/2017-IT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc	27
Seeks to amend notification No. 11/2017-UTT(R), to reduce UTGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge UTGST @ 6%	28-31
Seeks to amend notification No. 12/2017-UTT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP	32-33
Seeks to amend notification No. 13/2017-UTT(R) to amend RCM provisions for GTA and to insert explanation for LLP	34
Seeks to amend notification No. 17/2017-UTT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc	35
<b>DGFT UPDATE</b>	
Amendment in import policy of Beans of the species Vigna mungo (L.) Hepper or Vigna radiate (L.) Wilczek under Chapter 7 of the ITC (HS) 2017, Schedule I (Import Policy)	36
Amendment in Para 3.24(j) of Chapter-3 of FTP 2015-20	37
Amendment in Para 2.07 of Foreign Trade Policy 2015-2020	38
Amendment in import policy of gold and silver under Chapter 71 of the ITC(HS) 2017, Schedule -I (Import Policy)	39



# MCA UPDATES

[To be published in the Gazette of India, Extra-ordinary, Part-II, Section 3, Subsection (i)]

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, dated the 23<sup>rd</sup> August, 2017

G.S.R. -(E).- In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the National Company Law Appellate Tribunal Rules, 2016, namely:-

1. Short title and commencement. - (1) These rules may be called the National Company Law Appellate Tribunal (Amendment) Rules' 2017.

(2) They shall come into force on the date of their publication in the official Gazette.

2. In the National company Law Appellate Tribunal Rules, 2016, for rule 63, the following rule shall be substituted, namely:-

"63. Appearance of authorised representative. - (1) Subject to provisions of section 432 of the Act, a party to any proceedings or appeal before the Appellate Tribunal may either appear in person or authorise one or more chartered accountants or company secretaries or cost accountants or legal practitioners or any other person to present his case before the Appellate Tribunal.

(2) The Central Government, the Regional Director or the Registrar Companies or Official Liquidator may authorise an officer or an Advocate represent in the proceedings before the Appellate Tribunal.

(3) The officer authorised by the Central Government or the Regional Director or the Registrar of Companies or the Official Liquidator shall be an officer not below the rank of Junior Time Scale or company prosecutor."

[F. No. 1/30/2013-CL-V]

Amardeep Singh Bhatia  
Joint Secretary to the Government of India

Note: - The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 717(E), dated the 21<sup>st</sup> July 2016.

[To be published in the Gazette of India, Extraordinary part II, Section 3, Sub-Section (i)]

Government of India

MINISTRY OF CORPORATE AFFAIRS

**NOTIFICATION**

New Delhi, 24<sup>th</sup> August, 2017

G.S.R.....(E).-In exercise of the powers conferred under sub-section (1) of section 469 read with section 212 of the companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules namely:-

**1. Short title and commencement** - (1) These rules may be called the companies (Arrests in connection with Investigation by serious Fraud Investigation Office) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. (1) where the Director, Additional Director or Assistant Director of the serious Fraud Investigation office (herein after referred to as SFIO) investigating into the affairs of a company other than a Government company or foreign company has, on the basis of material in his possession, reason to believe (the reason for such belief to be recorded in writing) that any person has been guilty of any offence punishable under section 212 of the Act, he may arrest such person;

Provided that in case of an arrest being made by Additional Director or Assistant Director, the prior written approval of the Director SFIO shall be obtained.

(2) The Director SFIO shall be the competent authority for all decisions pertaining to arrest.

3. Where an arrest of a person is to be made in connection with a Government company or a foreign company under investigation, such arrest shall be made with prior written approval of the Central Government.

Provided that the intimation of such arrest shall also be given to the Managing Director or the person in-charge of the affairs of the Government Company and where the person arrested is the Managing Director or person in-charge of the Government Company, to the Secretary of the administrative ministry concerned, by the arresting officer.

4. The Director, Additional Director or Assistant Director, while exercising powers under sub-section (8) of section 212 of the Act, shall sign the arrest order together with personal search memo in the Form appended to these rules and shall serve it on the arrestee and obtain written acknowledgement of service.

5. The Director, Additional Director or Assistant Director shall forward a copy of the arrest order along with the material in his possession and all the other documents including personal search memo to the office of Director, SFIO in a sealed envelope with a forwarding letter after signing on each page of these documents, so as to reach the office of the Director, SFIO within twenty four hours through the quickest possible means.

6. An arrest register shall be maintained in the office of Director, SFIO and the Director or any officer nominated by Director shall ensure that entries with regard to particulars of the arrestee, date and



time of arrest and other relevant information pertaining to the arrest are made in the arrest register in respect of all arrests made by the arresting officers.

7. The entry regarding arrest of the person and information given to such person shall be made in the arrest register immediately on receipt of the documents as specified under rule 5 in the arrest register maintained by the SFIO office.

8. The office of Director, SFIO shall preserve the copy of arrest order together with supporting materials for a period of five years

a) From the date of judgment or final order of the Trial court, in cases where the said judgment has not been impugned in the appellate court; or

b) From the date of disposal of the matter before the final appellate court, in cases where the said judgment or final order has been impugned, whichever is later.

9. The provisions of the code of criminal Procedure, 1973 (2 of 1974), relating to arrest shall be applied *mutatis mutandis* to every arrest made under this Act.

For forms please find below link:

[http://www.mca.gov.in/Ministry/pdf/companiesArrestsconnectionSFIORule\\_25082017.pdf](http://www.mca.gov.in/Ministry/pdf/companiesArrestsconnectionSFIORule_25082017.pdf)

[F. No. 1/12/2013CL-V]  
AMARDEEP SINGH BHATIA, Jt. Secy.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (ii)]

Government of India

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, 24<sup>th</sup> August, 2017

S.O. (E).- In exercise of the powers conferred by sub-section (3) of section 1 of the Companies Act, 2013 (18 of 2013), the Central Government hereby appoints the **24<sup>th</sup> day of August, 2017** as the date on which the provisions of sub-sections (8), (9) and sub-section (10) of section 212 of the said Act shall come into force.

[F. No. 1/12/2013 CL-V]

AMARDEEP SINGH BHATIA, Jt. Secy.



# INCOME TAX UPDATES

MINISTRY OF FINANCE  
(Department of Revenue)

[CENTRAL BOARD OF DIRECT TAXES]  
NOTIFICATION

New Delhi, the 18<sup>th</sup> August, 2017  
INCOME-TAX

**G.S.R. 1028(E).**—In exercise of the powers conferred by sub-section (4) of section 115JB read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely;—

1. (1) These rules may be called the Income-tax 22nd Amendment), Rules, 2017.  
(2) They shall come into force from the date of their publication in the official Gazette.
2. In the Income-tax Rules, 1962, —
  - (A) in rule 12, in sub-rule (2), in the proviso, after the words, figures and letters “section 115JB”, the words, figures and letters “section 115JC” shall be inserted;
  - (B) in Appendix II, for the ‘Form No. 29B’, the following Form shall be substituted, namely:-

**“FORM NO.29B**  
[See rule 40B]

## **Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the Company**

1. I/We\* have examined the accounts and records of (name and address of the assessee with PAN) \_\_\_\_\_ engaged in business of (nature of business) in order to arrive at the book profit during the year ended on the 31st March, \_\_\_\_\_.
2. I/We\*certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year (.....) is Rs. \_\_\_\_\_ which has been determined on the basis of the details provided in Annexure appended to this Form.
3. In my/our\*opinion and to the best of my/our\* knowledge and according to the explanations given to me/us\* the particulars given in the Annexure are true and correct.

Place:

Date:

\_\_\_\_\_  
(Signature and Stamp/Seal of the Accountant)

Name of the Signatory:

Full Address:

Membership No:

1. \*Delete whichever is not applicable.

2. This report is to be given by a chartered accountant, within the meaning of the Chartered Accountants Act, 1949 (38 of 1949), who holds a valid certificate of practice under sub-section (1) of section 6 of that Act and is not a person referred to in clause (a) or clause (b) of the Explanation below sub-section (2) of section 288.

3. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

For Annexure refer link:

[http://www.incometaxindia.gov.in/communications/notification/notification80\\_2017.pdf](http://www.incometaxindia.gov.in/communications/notification/notification80_2017.pdf)

[Notification No. 80/2017/F. No. 133/23/2015-TPL]  
PRAVIN RAWAL, Director (Tax Policy and Legislation)

**Note:** The principal rules were published in the Gazette of India Extraordinary, part II, Section 3, Subsection (ii), *vide* notification number S.O. 969(E), dated the, 26th March, 1962 and last amended *vid* notification number GSR No 891 (E) dated the 18.07.2017.



## GST UPDATES

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 24/2017 - Central Tax**

**New Delhi, the 21<sup>st</sup> August, 2017**

G.S.R. \_\_\_\_\_. In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 and notification No. 21/2017-Central Tax dated 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. number 997 (E), dated the 08th August, 2017, the Board, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance vide No. 23/2017-Central Tax, G.S.R. 1024(E), dated the 17th August, 2017, namely:-

(i) in the table,

(a) in Sl. No. 1, in column (3), for the figures, letters and word "20<sup>th</sup> August, 2017", the figures, letters and word "25<sup>th</sup> August, 2017" shall be substituted;

(b) in Sl. No. 2, in column (4), in item (i), for the figures, letters and word "20<sup>th</sup> August, 2017", the figures, letters and word "25<sup>th</sup> August, 2017" shall be substituted;

(c) in Sl. No. 2, in column (4), in item (iii), for the figures, letters and words "21<sup>st</sup> day of August, 2017", the figures, letters and words "26<sup>th</sup> day of August, 2017" shall be substituted;

(d) in Sl. No. 3, in column (3), for the figures, letters and word "20<sup>th</sup> August, 2017", the figures, letters and word "25<sup>th</sup> August, 2017" shall be substituted;

(ii) in paragraph 2, after the words "electronic credit ledger" occurring before the Explanation, the words, figures and letters "on or before 25<sup>th</sup> August, 2017" shall be inserted.

2. This notification shall come into force with effect from the date of publication in the Official Gazette.

[F. No. 349/74/2017-GST(Pt.)]

(Shankar Prasad Sarma)  
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 23/2017- Central Tax, dated the 17<sup>th</sup> August, 2017, published vide G.S.R number 1024 (E) dated the 17<sup>th</sup> August, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 20/2017-Central Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 11/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 690(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,-

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	6	-
<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban)</p>	6	-



<p>Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p>		
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, excluding monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(2) any housing scheme of a State Government;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	6	-
<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.</p>	9	-”;

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
or		
	6	-”;

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)

<p>“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
	or	
	6	<p>Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.”;</p>

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
	or	
	6	-”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
	or	
	6	<p>Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.”;</p>

(vi) against serial number 26,-

(a) in column (3), in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule



to the Customs Tariff Act, 1975 (51 of 1975);”;

(B) the *Explanation* shall be omitted;

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-”;

(vii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“27	<b>Heading 9989</b>	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-”;

(viii) against serial number 34, in column (3), in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 11/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 690 (E), dated the 28<sup>th</sup> June, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 21/2017- Central Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 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 amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 691(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";



c) against serial number 35, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be substituted;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 691 (E), dated the 28<sup>th</sup> June, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 22/2017- Central Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid central tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No. 354/173/2017- TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 13/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 692 (E), dated the 28<sup>th</sup> June, 2017.



[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 23/2017-Central Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 696(E) dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.”.

[F.No.354/173/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 17/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 696 (E), dated the 28<sup>th</sup> June, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 20/2017-Integrated Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, sub-section (1) of section 6 and clause (iii) and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 683(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,-

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	12	-
<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban)</p>	12	-



<p>Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p>		
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, excluding monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(2) any housing scheme of a State Government;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	12	-
<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above</p>	18	-”;

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.</p>	5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]</p>
	5	<p>or -”;</p>

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-



(3)	(4)	(5)
<p>“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</i></p>	5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]</p>
	or	
	12	<p>Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.”;</p>

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.</p>	5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]</p>
	or	
	12	-”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</i></p>	5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]</p>
	or	
	12	<p>Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.”;</p>

(vi) against serial number 26,-

(a) in column (3), in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;

(B) the *Explanation* shall be omitted;

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-



(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	18	-”;

(vii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“27	<b>Heading 9989</b>	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	12	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	18	-”;

(viii) against serial number 34, in column (3), in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 8/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 683 (E), dated the 28<sup>th</sup> June, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**

**Notification No. 21/2017-Integrated Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 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 amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.9/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) after serial number 10 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"10A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 12 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"12A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil
12B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(c) against serial number 36, in column (3),-

(A) in item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)", shall be substituted;



(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 9/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 684 (E), dated the 28<sup>th</sup> June, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 22/2017- Integrated Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

GSR.....(E).-In exercise of the powers conferred by sub-section (3) 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 in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 685(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 2, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid integrated tax at the rate of 12%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No. 354/173/2017- TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 10/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 685 (E), dated the 28<sup>th</sup> June, 2017.



[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 23/2017-Integrated Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 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 in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.14/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.”.

[F.No.354/173/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 14/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 689 (E), dated the 28th June, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 20/2017-Union Territory Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 7, sub-section (1) of section 8 and clause (iv) and clause (v) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.11/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 702(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,-

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	6	-
<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p>	6	-



(e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased.		
(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;  (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-  (1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.	6	-
(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	9	-" ;

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-" ;

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay Union territory tax @ 6%

and issues consignment note, by whatever name called.		under this entry shall, thenceforth, be liable to pay Union territory tax @ 6% on all the services of GTA supplied by it.”;
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(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation</i> .- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

(vi) against serial number 26,-

(a) in column (3), in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(B) the *Explanation* shall be omitted;

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-”;



(vii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"27	<b>Heading 9989</b>	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-";

(viii) against serial number 34, in column (3), in item (i), after the word "drama", the words "or planetarium" shall be inserted.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 11/2017 – Union Territory (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 702 (E), dated the 28<sup>th</sup> June, 2017.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 21/2017- Union Territory Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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 amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- Union Territory 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. 703(E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(c) against serial number 35, in column (3),-

(A) in item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)", shall be substituted;



(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 703 (E), dated the 28<sup>th</sup> June, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 22/2017- Union Territory Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

GSR.....(E).-In exercise of the powers conferred by sub- section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government on the recommendations of the Council hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 704(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid Union territory tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No. 354/173/2017- TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 13/2017 – Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 704 (E), dated the 28<sup>th</sup> June, 2017.



[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 23/2017-Union Territory Tax (Rate)**

New Delhi, the 22<sup>nd</sup> August, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 708(E) dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under clause (vi) of section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.”.

[F.No.354/173/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 17/2017 – Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 708 (E), dated the 28<sup>th</sup> June, 2017.

## DGFT UPDATES

To be published in the Gazette of India Extraordinary Part-II, Section -3, Sub-Section (ii)

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade

Notification No. 22/2015-2020  
New Delhi, Dated: 21 August, 2017

**Subject: Amendment in import policy of Beans of the species Vigna mungo (L.) Hepper or Vigna radiate (L.) Wilezek under Chapter 7 of the ITC (HS) 2017, Schedule -I (Import Policy).**

**S.O. (E):** In exercise of powers conferred by Section 3 of FT (D&R) Act,1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the import policy of items of Chapter 7 of the ITC (HS) 2017, Schedule-I (Import Policy), as under:-

Exim Code	Item Description	Existing Policy	Existing policy condition	Revised Import policy	Revised Policy Condition
07133100	Beans of the species Vigna mungo (L.)Hepper or Vigna radiate (L.) Wilezek Beans of the species Vigna mungo (L.) Hepper or Vigna radiate (L.) Wilezek	Free	-	Restricted	Import of Urad/Moong is subject to Policy Condition 3 of this Chapter

**Policy Condition 3:** Import of Urad/Moong shall be subject to an annual (fiscal year) quota of 3 lakh MT as per procedure to be notified. This restriction will not apply to Government's import commitments under any bilateral/regional Agreement /MOU.

2. **Effect of this Notification:** Import policy of Urad/Moong dal under EXIM Codes: 07133100 is revised from 'free' to 'restricted'.

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To be published in the Gazette of India Extraordinary Part-II, Section-3, sub-section (ii)

Government of India  
Ministry of commerce & Industry  
Department of commerce  
Udyog Bhawan, New Delhi

Notification No. 23/2015-2020

New Delhi, Dated: 23<sup>rd</sup> August, 2017

**Subject: Amendment in para 3.24 (j) of chapter-3 of FTP 2015-2020.**

**S.O. (E):** In exercise of powers conferred by section 5 of FT (Development and Regulation) Act, 1992 read with paragraph 1.02 of the Foreign Trade Policy, 2015-2020, the Central Government hereby makes the following amendments in the Foreign Trade Policy 2015-2020 with immediate effect:

**Existing Para 3.24 (j) of chapter-3 of FTP 2015-2020:**

“Status holders shall be entitled to export freely exportable items on free of cost basis for export promotion subject to an annual limit of Rs. 10 lakh or 2% of average annual export realisation during preceding three licensing years, whichever is lower”

**Amended Para 3.24 (j) of chapter-3 of FTP 2015-2020:**

“Status holders shall be entitled to export freely exportable items (excluding gems and jewellery, Articles of gold and precious metals) on free of cost basis for export promotion subject to an annual limit of Rupees One Crore or 2% of average annual export realisation during preceding three licensing years, whichever is lower. For export of pharma products by pharmaceutical companies, the annual limit would be 2% of the average annual export realisation during preceding three licensing years. In case of suppliers of pharmaceutical products, vaccines and lifesaving drugs to health programmes of international agencies such as UN, WHO-PAHO and Government health programmes, the annual limit shall be upto 8% of the average annual export realisation during preceding three licensing years. Such free of cost supplies shall not be entitled to Duty Drawback or any other export incentive under any export promotion scheme.”

**Effect of this Notification:** Entitlement to export freely exportable items on free of cost basis by status Holders has been revised.

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To be published in the Gazette of India Extraordinary Part-II, Section-3, sub-section (ii)

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Notification No. 24/2015-2020

New Delhi, Dated: 25<sup>th</sup> August, 2017

**Subject: Amendment in Para 2.07 of Foreign Trade Policy 2015-2020**

**S.O. (E):** In exercise of powers conferred by section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the central Government hereby adds one more provision in Para 2.07 of the Foreign Trade Policy (2015-20) on Principles of Restriction as under:

2.07 Principles of Restriction

**(i) Relating to the importations or exportations of gold or silver.**

2. **Effect of this Notification:** Principle of Restriction "Relating to the importations or exportations of gold or silver" is added at (i) under para 2.07 of Foreign Trade Policy (2015-20).

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To be published in the Gazette of India Extraordinary Part-II, Section-3, sub-section (ii)  
Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade

Notification No. 25/2015-2020

New Delhi, Dated: 25<sup>th</sup> August, 2017

**Subject: Amendment in import policy of gold and silver under chapter 71 of the ITC (HS), 2017, Schedule-I (Import Policy)**

S.O. (E): In exercise of powers conferred by section 3 (2) of the FT(D&R) Act, 1992 as amended from time to time, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, the Central Government hereby inserts Policy Condition No. 4 under chapter 71 of the ITC(HS) 2017, Schedule-I (Import policy) to read as under:

“Imports from South Korea of articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal under Exim code 7113; articles of goldsmiths’ or silversmiths’ wares and parts thereof, of precious metal or of metal clad with precious metal under Exim code 7114; other articles of precious metal or of metal clad with precious metal under Exim code 7115; and coins under Exim code 7118 are Restricted.”

2. The facility/ protection under para 1.05 of FTP shall not be available for import of the above items from date of restriction.
3. Effect of this notification: Policy condition No. 4 restricting imports of gold and silver under Exim Codes 7113, 7114, 7115 and 7118 from South Korea is inserted in Chapter 71 of ITC (HS) 2017.

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