[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. 13/2019- Integrated Tax (Rate)

New Delhi, the 31st July 2019

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 further 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 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, against serial number 23, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)
'(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or *Explanation.*- For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.'.

2. This notification shall come into force with effect from the 1st of August, 2019.

[F. No.354/47/2018 -TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 4/2019 – Integrated Tax (Rate), dated the 29th March, 2019 vide number G.S.R. 257(E), dated the 29th March, 2019.