[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 22nd 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 28th 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 28th 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 28th June, 2017, *vide* number G.S.R. 685 (E), dated the 28th June, 2017.

IndiaCode