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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 12/2019-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 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- 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. 666 (E), dated the 28th June, 2017, namely:-

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In the said notification, -

(a) in Schedule I - 5%,

(i) after serial number 234A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| | | |
|---|---|---|
| "234 B | 8504 | Charger or charging station for Electrically operated vehicles"; |

(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| | | |
|---|---|---|
| "242A | 87 | Electrically operated vehicles, including two and three wheeled electric vehicles.<br>*Explanation* .- For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles."; |

(b) in Schedule II - 12%, serial number 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 18%, against serial number 375, in the entry in column (3), after the word “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.

2. This notification shall come into force on the 1st August, 2019.

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

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

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017 and last amended by notification No. 25/2018-Integrated Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1264 (E), dated the 31st December, 2018.

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