[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. 45/2017- Integrated Tax (Rate)

New Delhi, the 14th November, 2017

G.S.R. (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, 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.4/2017- 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. 669 (E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A.	5201	Raw cotton	Agriculturist	Any registered person".

2. This notification shall come into force with effect from the 15th day of November, 2017.

[F. No. 354/320/2017- TRU]

(Ruchi Bisht)
Under Secretary to Government of India

Note: - The principal notification No.4/2017- 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. 669(E), dated the 28th June, 2017and last amended by Notification No. 37/2017- Integrated Tax (Rate) dated 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1290 (E), dated the 13th October, 2017.