[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. 42/2017-Integrated Tax (Rate)

New Delhi, the 27th October, 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 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, after serial number 10C and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"10D	Chapter 99	Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees	Nil	Nil".

[F. No.354/221/2017 -TRU]

(Gunjan Kumar Verma)
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 28th June, 2017, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 33/2017 - Integrated Tax (Rate), dated the 13th October, 2017 *vide* number G.S.R.1276 (E), dated the 13th October, 2017.