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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 7/2017 – Integrated Tax

New Delhi, the 14th September, 2017

G.S.R. …..(E).—In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "said Act"), the Central Government, on the recommendations of the Council, herebyspecifies the job workers engaged in making inter-State supply of services to a registered person as the category of persons exempted from obtaining registration under the said Act:

Provided that nothing contained in this notification shall apply to a job-worker –

(a) who is liable to be registered under sub-section (1) of section 22 or who opts to take registration voluntarily under sub-section (3) of section 25 of the said Act; or

(b) who is involved in making supply of services in relation to the goods mentioned against serial number 151 in the Annexure to rule 138 of the Central Goods and Services Tax Rules, 2017.

IndiaCode

[F. No. 349/58/2017-GST (Pt)]

(Dr.Sreeparvathy.S.L.)
Under Secretary to the Government of India