[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. 31/2017-Integrated Tax (Rate)**

New Delhi, the 29th September, 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 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)*vide* number G.S.R. 684(E), dated the 28thJune, 2017, namely:-

In the said notification, in the Table, after serial number 10A and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "10B | Chapter 99 | Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries). | Nil | Nil". |

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

(RuchiBisht)
Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, *vide* 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. 25/2017 - Integrated Tax (Rate),dated the 21st September, 2017 *vide* number G.S.R.1183 (E), dated the 21st September, 2017.