[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. 36/2017- Integrated Tax (Rate)

New Delhi, the 13th 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, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-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. 667(E), dated the 28th June, 2017, namely:-

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In the said notification,-

(A) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"122A	4907	Duty Credit Scrips";

(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";

(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

"(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

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(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017- 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. 667(E), dated the 28th June, 2017 and last amended by Notification No. 28/2017- Integrated Tax(Rate) dated 22nd September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 1193 (E), dated the 22nd September, 2017.