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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 28/2018-Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, sub-section (1) of section 6 and clause (iii) and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017- 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. 683(E), dated the 28th June, 2017, namely:-

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1. In the said notification,-

(i) in the Table, -

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word "(xi) above", the word and number "and serial number 38 below" shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words "school, college" shall be omitted;

(c) against serial number 8, -

(A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 5 relating to Explanation]";

(B) in column (3), in item (vii), after the brackets and figures "(iv),", the brackets and figures "(iva)," shall be inserted;

(d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vi) Service of third party insurance of "goods carriage"	12	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	18	-";

(e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(viia) Leasing or renting of goods	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	-
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above	18	-";

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(f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be inserted;

(g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be inserted;

(h) against serial number 34,-

(A) against item (ii) in column (3), for the entry in column (4), the entry "12" shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	18	-";

(C) in item (iiia), the words "exhibition of cinematograph films," shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures "(ii),", the brackets and figures "(iia)," shall be inserted;

(i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants *Explanation:*- This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 666(E) dated 28th June, 2017.	18	-";

(ii) in paragraph 5 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

"(xi) "specified organisation" shall mean, -

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).".

2. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No. 8/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 14/2018-Integrated Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 682 (E), dated the 26th July, 2018.