[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. 38/2017- 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 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the integrated tax on inter-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	**Chapter, Heading, Sub-heading or Tariff item**	**Description of Goods**	**Rate**	**Condition No.**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1.	87	Motor Vehicles	65% of integrated tax applicable otherwise on such goods under Notification No. 1/2017- Integrated Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 666 (E) dated the 28th June, 2017.	1
2.	87	Motor Vehicles	65% of integrated tax applicable otherwise on such goods under Notification No. 1/2017- Integrated Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 666 (E) dated the 28th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after1st July, 2020.

Explanation –For the purposes of this notification, -

(i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	**Condition**
1.	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

India Code

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

(Ruchi Bisht)
Under Secretary to Government of India