[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. 28/2019- Integrated Tax (Rate)

New Delhi, the 31st December, 2019

GSR.....(E).- In exercise of the powers conferred by sub-section (3) 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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017- 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. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, for serial number 17 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"17	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging integrated tax at the rate of 12 per cent. to the service recipient	Any body corporate located in the taxable territory.".

[F. No.354/204/2019 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended by notification No. 21/2019 - Integrated Tax (Rate), dated the 30th September, 2019 *vide* number G.S.R. 736(E), dated the 30th September, 2019.

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