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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 10/2017 – Integrated Tax

New Delhi, the 13th October, 2017

G.S.R. …..(E).— In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby specifies the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

[F. No.349/74/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

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