[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. 10/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

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), (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 6 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 47/2017- Integrated Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1396 (E), dated the 14th November, 2017, namely:-

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In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation* 1 thereof and after Explanation 1 as so numbered, the following *Explanation* shall be inserted, namely: -

"*Explanation* 2. - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017."

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 47/2017-Central Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1396 (E), dated the 14th November, 2017.