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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 31/2018-Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of 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, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

> "*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India".

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1.*

3. 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.