[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. 29/2018- Integrated Tax (Rate)**

New Delhi, the 31st December, 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), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.9/2017- 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. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(i)in the Table, -

(a) after serial number 22A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "22B | Heading 9965 or Heading 9967 | Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -<br>(a) a Department or Establishment of the Central Government or State Government or Union territory; or<br>(b) local authority; or<br>(c) Governmental agencies,<br>which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services. | Nil | Nil"; |

(b) after serial number 28 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "28A | Heading 9971 | Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY). | Nil | Nil"; |

(c) against serial number 35A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

(d) against serial number 69, for the entry in column (2), the following entry shall be substituted namely: -
"Heading 9992 or Heading 9963";

(e) serial number 70 and the entries relating thereto, shall be omitted;

(f) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "77A | Heading 9993 | Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961). | Nil | Nil"; |

(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -
"(zaa) "financial institution" has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).".

2. 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. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 24/2018 – Integrated Tax (Rate), dated the 20th September, 2018 *vide* number G.S.R. 907(E), dated the 20th September, 2018.