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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 17/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2018-Central Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1263 (E), dated the 31st December, 2018, namely:-

In the said notification, -

(i) for the word "gold", wherever it occurs, the words, "gold, silver or platinum", shall be substituted;

(ii) in the opening paragraph, for the word and figures, "heading 7108", the word and figures, "Chapter 71", shall be substituted;

(iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —.
"(d) "Chapter" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).".

2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

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