[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)
[Central Board of Indirect Taxes and Customs]

Notification No. 03/2019 – Integrated Tax

New Delhi, the 29th January, 2019

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), 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. 10/2017-Integrated Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1260 (E), dated the 13th October, 2017, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures "sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir", words, brackets and figures "the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section" shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

IndiaCode

[F.No.20/06/16/2018-GST (Pt. II)]

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

Note: - The principal notification No. 10/2017-Integrated Tax, dated the 13th October, 2017, was published in the Gazette of India, Extraordinary, vide number G.S.R. 1260 (E), dated the 13th October, 2017.