[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. 03/2020-Intergrated Tax (Rate)

New Delhi, the 25th March, 2020

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- 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. 666 (E), dated the 28th June, 2017, namely:-

IndiaCode

In the said notification, -

(a) in Schedule I - 5%, serial number 187 and the entries relating thereto shall be omitted;

(b) in Schedule II - 12%,-

(i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

| | | |
|---|---|---|
| "75A. | 3605 00 10 | All goods"; |

(ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted;

(c) in Schedule III - 18%,-

(i) serial number 73 and the entries relating thereto shall be omitted;

(ii) in serial number 379, for the entry in column (3), the entry "All goods" shall be substituted;

2. This notification shall come into force on the 1st day of April, 2020.

[F.No. 354/34/2020-TRU]

(Gaurav Singh)
Deputy Secretary to the Government of India

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and was last amended by notification No. 01/2020- Integrated Tax(Rate), dated the 21st February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 135(E), dated the 21st February, 2020.