

14.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
15.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F. No. 354/117/2017-TRU]

MOHIT TEWARI, Under Secy.

अधिसूचना

नई दिल्ली, 28 जून, 2017

सं. 6/2017- एकीकृत कर (दर)

सा.का.नि. 671(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 55 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, रक्षा मंत्रालय के अधीन कैंटीन स्टोर डिपार्टमेंट (जिसे इसमें इसके पश्चात् सीएसडी कहा गया है) को, ऐसे व्यक्ति के रूप में, जो इसके द्वारा ऐसे माल की सीएसडी कैंटीन की यूनिट रन कैंटीन या सीएसडी कैंटीन के प्राधिकृत उपभोक्ताओं के लिए ऐसे माल की पश्चातवर्ती पूर्ति के प्रयोजनों के लिए इसके द्वारा प्राप्त माल की सभी आवश्यक पूर्ति पर संदत्त लागू केन्द्रीय माल और सेवाकर के पचास प्रतिशत के प्रतिदाय के दावे को करने का हकदार होगा, विनिर्दिष्ट करती है।

2. यह अधिसूचना 1 जुलाई, 2017 से प्रवृत्त होगी।

[फा. सं. 354/117/2017-टीआरयू]

मोहित तिवारी, अवर सचिव

NOTIFICATION

New Delhi, the 28th June, 2017

No. 6/2017-Integrated Tax (Rate)

G.S.R. 671(E).—In exercise of the powers conferred by section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable central tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F. No. 354/117/2007-TRU]

MOHIT TEWARI, Under Secy.