

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 10 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
“10A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.”;

(b) after serial number 12 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
12B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil”;

(c) against serial number 36, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be substituted;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No. 354/173/2017-TRU]

RUCHI BISHT, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 684(E), dated the 28th June, 2017.

अधिसूचना

नई दिल्ली, 22 अगस्त, 2017

सं. 22/2017- एकीकृत कर (दर)

सा.का.नि. 1051(अ).— केंद्रीय सरकार, एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 5 की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, एतद्द्वारा भारत सरकार, वित्त

मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 10/2017-एकीकृत कर (दर) दिनांक 28 जून, 2017, जिसे सा.का.नि. 685(अ) दिनांक 28 जून, 2017 भारत के राजपत्र, असाधारण के भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया था, में निम्नलिखित संशोधन करती है, यथा:—

उक्त अधिसूचना में,—

(i) सारणी में, क्रम सं. 2 के समक्ष, कॉलम (2) में, शब्द और कोष्ठक “माल वाहक अभिकरण (जीटीए)” के पश्चात् शब्द और अक्षर “, जिसने 12 प्रतिशत की दर से एकीकृत कर का भुगतान नहीं किया है,” अंतःस्थापित किए जाएंगे;

(ii) स्पष्टीकरण में, उपवाक्य (घ) के पश्चात्, निम्नलिखित उपवाक्य को अंतःस्थापित किया जाएगा, यथा—

“(इ) लिमिटेड लिएबिलिटी पार्टनरशिप एक्ट, 2008 (2009 का 6) के प्रावधानों के अंतर्गत निर्मित और पंजीकृत “लिमिटेड लिएबिलिटी पार्टनरशिप” को एक पार्टनरशिप फर्म या फर्म माना जाएगा।”

[फा. सं. 354/173/2017-टीआरयू]

रुचि बिष्ट, अवर सचिव

नोट : प्रधान अधिसूचना को अधिसूचना सं. 10/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017, सा.का.नि. 685(अ) दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, में प्रकाशित किया गया था।

NOTIFICATION

New Delhi, the 22nd August, 2017

No. 22/2017-Integrated Tax (Rate)

G.S.R. 1051(E).—In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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 (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. 685(E), dated the 28th June, 2017, namely:—

In the said notification,—

(i) in the Table, against serial number 2, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure, “who has not paid integrated tax at the rate of 12%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:—

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F. No. 354/173/2017- TRU]

RUCHI BISHT, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 685(E), dated the 28th June, 2017.

अधिसूचना

नई दिल्ली, 22 अगस्त, 2017

सं. 23/2017- एकीकृत कर (दर)

सा.का.नि. 1052(अ).— केन्द्रीय सरकार, एकीकृत माल और सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 5 की उपधारा (5) प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, एतद्वारा भारत सरकार, वित्त मंत्रालय