

- d. after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted namely: —

(1)	(2)	(3)	(4)	(5)
“24A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil”;

- e. in serial number 43, for the entry in column (3), the following entry shall be substituted namely:—

“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.”;

- (iv) in paragraph 2, for clause (zf), the following shall be substituted, namely:—

“(zf) “Governmental Authority” means an authority or a board or any other body,—

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

[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. 09/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 684 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 31/2017 - Integrated Tax (Rate) dated the 29<sup>th</sup> September, 2017 *vide* number G.S.R. 1212(E). dated the 29<sup>th</sup> September, 2017.

### अधिसूचना

नई दिल्ली, 13 अक्टूबर, 2017

**सं. 34/2017-एकीकृत कर (दर)**

**सा.का.नि. 1277(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, एतद्वारा 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:—

(i) सारणी में क्रम सं.11 और उससे संबन्धित प्रविष्टियों के पश्चात निम्नलिखित को अन्तःस्थापित किया जाएगा, यथा,—

“12	भारतीय रिजर्व बैंक की ओवरसीइंग कमेटी के सदस्यों द्वारा सेवाओं की आपूर्ति	भारतीय रिजर्व बैंक द्वारा गठित ओवरसीइंग कमेटी के सदस्य	भारतीय रिजर्व बैंक।”।
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[फा. सं. 354/173/2017 –टीआरयू]

रुचि बिष्ट, अवर सचिव

**नोट :** प्रधान अधिसूचना को अधिसूचना सं० 10/2017- एकीकृत कर (दर), दिनांक 28 जून 2017, सा.का.नि. 692(अ), दिनांक 28 जून 2017 के तहत भारत के राजपत्र, असाधारण, में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना सं. 22/2017- एकीकृत कर (दर), दिनांक 22 अगस्त, 2017, सा.का.नि. 1051(अ) दिनांक 22 अगस्त, 2017 के तहत संशोधन किया गया था।

### NOTIFICATION

New Delhi, the 13th October, 2017

#### No. 34/2017- Integrated Tax (Rate)

**G.S.R. 1277(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 further 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,—

(ii) in the Table, after serial number 11 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

“12	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.
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[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 28<sup>th</sup> June, 2017, vide number G.S.R. 692(E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 22/2017 - Integrated Tax (Rate) dated the 22<sup>nd</sup> August, 2017 vide number G.S.R. 1051(E), dated the 22<sup>nd</sup> August, 2017.