

[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. 10/2023-Integrated Tax (Rate)

New Delhi, the 26<sup>th</sup> July, 2023

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.27/2018-Integrated Tax (Rate), dated the 31<sup>st</sup> December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1266 (E), dated the 31<sup>st</sup> December, 2018, namely: -

In the said notification, -

(A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;

(B) in the Explanation, -

(i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31<sup>st</sup> March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31<sup>st</sup> March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1<sup>st</sup> April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1<sup>st</sup> April, 2023;”

2. This notification shall come into force on the 27<sup>th</sup> July, 2023.

[F. No. 190354/133/2023-TRU ]

(Nitish Karnatak)  
Under Secretary to the Government of India

Note: - The principal notification No. 27/2018 - Integrated Tax (Rate), dated the 31<sup>st</sup> December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1266(E), dated the 31<sup>st</sup> December, 2018 and was last amended by notification No. 17/2019 – Integrated Tax (Rate), dated the 30<sup>th</sup> September, 2019 *vide* published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 719(E), dated the 30<sup>th</sup> September, 2019 .