

**NOTIFICATION**

New Delhi, the 14th November, 2017

**No. 47/2017-Central Tax (Rate)**

**G.S.R. 1406(E).**— In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.12/2017- Central 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. 691(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -  
“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;
- (b) the serial number 11B and the entries relating thereto, shall be omitted;
- (c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.	Nil	Nil”.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

[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. 12/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 691 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No.32/2017 - Central Tax (Rate) dated the 13<sup>th</sup> October, 2017 *vide* number G.S.R. 1274(E). dated the 13<sup>th</sup> October, 2017.

**अधिसूचना**

नई दिल्ली, 14 नवम्बर, 2017

**सं. 48/2017-एकीकृत कर (दर)**

**सा.का.नि. 1407(अ).**—केंद्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 15 की उपधारा (5) तथा धारा 16 की उपधारा (1) के साथ पठित एकीकृत माल एवं सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 5 की उप धारा (1), धारा 6 की उप धारा (1), तथा धारा 20 के खंड (iii), एवं खंड (iv) में प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद की सिफारिशों पर एवं यह आश्वस्त होने पर कि ऐसा करना लोक हित में जरूरी है; भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 08/2017 एकीकृत कर (दर) दिनांक 28 जून, 2017 जो कि भारत के राजपत्र, असाधारण, खंड 11, भाग 3, उप भाग (i) में सा.का.नि. संख्या 683 (अ), दिनांक 28 जून, 2017 को प्रकाशित हुआ है, में निम्न संशोधन करती है :-