

**नोट :** प्रधान अधिसूचना संख्या 45/2017-केन्द्रीय कर (दर), दिनांक 14 नवम्बर, 2017 को सा.का.नि 1391 (अ), दिनांक 14 नवम्बर, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग-II, खंड-3, उप-खंड (i) में प्रकाशित किया गया था।

### NOTIFICATION

New Delhi, the 25th January, 2018

#### No. 9/2018-Central Tax (Rate)

**G.S.R. 83(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) ( hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 45/2017- Central Tax (Rate), dated the 14<sup>th</sup> November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1391(E), dated the 14<sup>th</sup> November, 2017, namely:—

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation* 1 thereof and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation* 2. - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96-Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017.”.

[F. No. 354/1/2018-TRU]

RUCHI BISHT, Under Secy.

**Note :** The principal notification No. 45/2017-Central Tax (Rate), dated the 14<sup>th</sup> November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1391(E), dated the 14<sup>th</sup> November, 2017.