

- (ii) स्पष्टीकरण में, उप वाक्य (ड.) के पश्चात् निम्नलिखित उपवाक्य को अंतःस्थापित किया जाएगा, यथा-
'(च) किसी "बीमा अभिकर्ता" का अभिप्राय वही होगा जो इसके लिए बीमा अधिनियम, 1938 (1938 का 4) की धारा 2 के उपवाक्य (10) में दिया गया है।'।

[फा. सं.354/13/2018- टीआरयू]

रूचि बिष्ट, अवर सचिव

नोट :— प्रधान अधिसूचना संख्या 13/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017 को सा.का.नि 692 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग- II, खंड-3, उप-खंड (i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 33/2017-केन्द्रीय कर (दर) दिनांक 13 अक्टूबर, 2017 जिसे सा.का.नि 1275 (अ.) दिनांक 13 अक्टूबर, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग-II, खंड-3, उप-खंड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 25th January, 2018

No. 3/2018- Central Tax (Rate)

G.S.R.66(E).—In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 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.13/2017- 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. 692(E), dated the 28th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.;"

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

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

[F. No. 354/13/2018- TRU]

RUCHI BISHT, Under Secy.

Note:— The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended by notification No. 33/2017 - Central Tax (Rate), dated the 13th October, 2017 *vide* number G.S.R. 1275 (E), dated the 13th October, 2017.