

<p>(ख) स्थानीय प्राधिकरण; या</p> <p>(ग) सरकारी एजेंसियों,</p> <p>जिन्होंने केवल धारा 51 के अंतर्गत कर में कटौती किए जाने के लिए माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) में पंजीकरण कराया हो और न कि माल या सेवाओं की कर वाली आपूर्ति करने के लिए, को प्रदान की गई हो”;</p> <p>(ii) रजिस्ट्रीकृत व्यक्ति जो कि माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 10 के अंतर्गत कम्पोजिशन स्कीम के लिए पंजीकृत हों।</p>	
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(ii) स्पष्टीकरण में, उप वाक्य (ख), के पश्चात निम्नलिखित उपवाक्य को अंतःस्थापित किया जाएगा, यथा:-

“(ज) इस अधिसूचना के प्रावधान जहां तक ये केन्द्र सरकार और राज्य सरकारों पर लागू होते हैं, संसद और राज्यों के विधान मंडल पर भी लागू होंगे।”.

2. यह अधिसूचना 01 जनवरी, 2019 से लागू होगी।

[फा. सं. 354/428/2018-टीआरयू]

गुंजन कुमार वर्मा, अवर सचिव

**नोट :** प्रधान अधिसूचना संख्या 10/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि 685 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 16/2018-एकीकृत कर (दर) दिनांक 26 जुलाई, 2018, सा.का.नि 684 (अ.) दिनांक 26 जुलाई, 2018 के तहत, के द्वारा संशोधन किया गया है।

### NOTIFICATION

New Delhi, the 31st December, 2018

#### No. 30/2018-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 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 2, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union Territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 13 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“14.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
15.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
16.	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union Territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.”;

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

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

[F. No.354/428/2018-TRU]

GUNJAN KUMAR VERMA, Under Secy.

**Note:** The principal notification No. 10/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 16/2018 - Integrated Tax (Rate), dated the 26<sup>th</sup> July, 2018 vide number G.S.R. 684 (E), dated the 26<sup>th</sup> July, 2018.