

**नोट:** प्रधान अधिसूचना संख्या 8/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 683 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 06/2021-एकीकृत कर (दर), दिनांक 30 सितम्बर, 2021, सा.का.नि. 689 (अ), दिनांक 30 सितम्बर, 2021 के तहत प्रकाशित, के द्वारा संशोधन किया गया है।

### NOTIFICATION

New Delhi, the 31st December, 2021

#### No. 22/2021-Integrated Tax (Rate)

**G.S.R. 924(E).**—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 15/2021 – Integrated Tax (Rate), dated the 18<sup>th</sup> November, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 808(E), dated the 18<sup>th</sup> November, 2021, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017- Integrated 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. 683(E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, against serial number 3,-

- 1) in column (3), in the heading “Description of Service”, in items (iii),(vi),(ix) and (x), for the words and symbols “Union territory, a local authority, a Governmental Authority or a Government Entity” the words and symbols “Union territory or a local authority” shall be substituted;
  - 2) in column (3), in the heading “Description of Service”, in item (vii), for the words and symbols “Union territory, local authority, a Governmental Authority or a Government Entity” the words and symbols “Union territory or a local authority” shall be substituted;
  - 3) in column (5), in the heading “Condition”, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.
2. This notification shall come into force with effect from the 1st day of January, 2022.

[F. No. 354/79/2021-TRU]

GAURAV SINGH, Dy. Secy.

**Note :** The principal notification No. 08/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and last amended by notification No. 06/2021-Integrated Tax (Rate), dated the 30<sup>th</sup> September, 2021 vide number G.S.R. 689 (E), dated the 30<sup>th</sup> September, 2021.

### अधिसूचना

नई दिल्ली, 31 दिसम्बर, 2021

#### सं. 22/2021-संघ राज्य कर (दर)

**सा.का.नि. 925(अ).**—केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 15 की उप-धारा (5), धारा 16 की उप धारा (1) और धारा 148 के साथ पठित संघ राज्य माल एवं सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 7 की उप धारा (1), (3) और (4), धारा 8 की उप धारा (1) और धारा 21 के उपवाक्य (iv),