

NOTIFICATION

New Delhi, the 18th November, 2021

No. 17/2021-Integrated Tax (Rate)

G.S.R. 814(E).—In exercise of the powers conferred by sub-section (5) 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 amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.14/2017-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. 689(E) dated the 28th June, 2017, namely:-

1. In the notification,-

(i) in clause (i), for the words “and motor cycle;”, the words, “motor cycle, omnibus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of “restaurant service” other than the services supplied by restaurants, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures, “motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 1st day of January, 2022.

[F. No.354/207/2021-TRU]

RAJEEV RANJAN, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 14/2017 – Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 689(E), dated the 28th June, 2017 and last amended by notification No. 23/2017 – Integrated Tax (Rate), dated the 22nd August, 2017 vide number G.S.R. 1052(E), dated the 22nd August, 2017.

अधिसूचना

नई दिल्ली, 18 नवम्बर, 2021

सं. 17/2021-संघ राज्य कर (दर)

सा.का.नि. 815(अ).—संघ राज्य माल एवं सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 7 की उप-धारा (5) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, जीएसटी परिषद् की सिफारिशों के आधार पर, एतद्द्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 17/2017-संघ राज्य कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 708 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप-खंड (i) में प्रकाशित किया गया था, में और आगे भी संशोधन करने के लिए निम्नलिखित संशोधन करती है, यथा :-

1. उक्त अधिसूचना में, प्रथम पैराग्राफ में,-

(i) उपवाक्य (i) में, शब्दों “और मोटर साइकिल” के स्थान पर, शब्दों और प्रतीक, “मोटर साइकिल, ओमनिबस या अन्य मोटर यान” को प्रतिस्थापित किया जाएगा;