

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 15/2023- Integrated Tax (Rate)

New Delhi, the 19 October, 2023

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, subsection (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 the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further 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, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ integrated tax at the rate of 12% (Rs. 96). If ‘B’ charges ‘A’ integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 96.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ integrated tax at the rate of 12% (Rs. 96). If ‘B’ charges ‘A’

integrated tax at the rate of 5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 40 (5% of Rs. 800) and not Rs. 96.”;

(iii) against serial number 34,-

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F.No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: - The principal notification number 08/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was 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 and was last amended vide notification number 11/2023-Integrated Tax (Rate), dated the 26th September, 2023 published in the Gazette of India, Extraordinary, Part II , Section 3 , Sub-section (i) vide number G.S.R. 689(E), dated the 26th September, 2023.