



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 1/2018 – Integrated Tax

New Delhi, the 23rd January, 2018

G.S.R....(E).- In exercise of the powers conferred by section 4 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “IGST Act”), on the recommendations of the Council, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 11/2017 - Integrated Tax dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1261 (E) dated the 13th October, 2017, namely:-

In the said notification, for the words and figures “except rule 96”, the words, figures, brackets and letter ‘except sub rules (1) to (8) and sub rule (10) of rule 96’ shall be substituted.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification No.11/2017-Integrated Tax, dated the 13th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1261 (E), dated the 13th October, 2017.