[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)

Notification No. 3/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

GSR.....(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 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 685(E), dated the 28thJune, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 6 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"6A	Services supplied by the Central Government, State	Central	Any person
	Government, Union territory or local authority by	Government,	registered
	way of renting of immovable property to a person	State	under the
	registered under the Central Goods and Services Tax	Government,	Central Goods
	Act, 2017 (12 of 2017).	Union	and Services
		territory or	Tax Act, 2017
		local	read with
		authority	clause (v) of
			section 20 of
			Integrated
			Goods and
			Services Tax
			Act, 2017.";

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -
 - '(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'.

[F. No. 354/13/2018- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 685 (E), dated the 28thJune, 2017 and was last amended by notification No. 34/2017 - Integrated Tax (Rate), dated the 13th October, 2017 *vide* number G.S.R. 1277 (E), dated the 13th October, 2017.