

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 03/2021- Integrated Tax

New Delhi, the 2nd June, 2021

G.S.R.....(E).- In exercise of the powers conferred by sub-section (13) of section 13 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, 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.4/2019- Integrated Tax, dated the 30th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 748 (E), dated the 30th September, 2019, namely:-

In the said notification, in Table A, after serial number (2) and the entries relating thereto, the following serial number and entry shall be inserted, namely: -

(1)	(2)	(3)
“3	Supply of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to a person for use in the course or furtherance of business	The place of supply of services shall be the location of the recipient of service.”

2. This notification shall come into force with effect from the 2nd day of June, 2021.

[F. No. 354/53/2021]

Rajeev Ranjan)
Under Secretary to the Government of India

Note: - The principal notification No. 04/2019 - Integrated Tax, dated the 30th September, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 748 (E), dated the 30th September, 2019 and was last amended by notification No. 02/2020 – Integrated Tax, dated the 26th March, 2020 vide number G.S.R. 224 (E), dated the 26th March, 2020.