



[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. 07/2025- Integrated Tax (Rate)

New Delhi, the 16<sup>th</sup> January, 2025.

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 amendment in the notification number 10/2017-Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 5, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

[F.No. 190354/2/2025-TO (TRU-II)]

(Md. Adil Ashraf)  
Under Secretary to the Government of India.

Note: - The principal notification number 10/2017 -Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended *vide* notification no. 09/2024 -Integrated Tax (Rate) published in the Gazette of India, Extraordinary, Part II , Section 3 , Sub-section (i) *vide* number G.S.R. 625(E), dated the 08th October, 2024.