

[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. 09/2023-Integrated Tax (Rate)

New Delhi, the 26<sup>th</sup> July, 2023

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 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. 1/2017-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. 666(E), dated the 28th June, 2017, namely:-

In the said notification, -

A. in Schedule I –5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1)   | (2)  | (3)   |
|-------|------|---|
| "99B. | 1905 | Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion"; |

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1)    | (2)  | (3)                  |
|--------|------|----------------------|
| "108A. | 2309 | Fish soluble paste"; |

(iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

| (1)    | (2)  | (3)                        |
|--------|------|----------------------------|
| "156B. | 2619 | Linz-Donawitz (LD) Slag "; |

(iv) after serial number 218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1)     | (2)      | (3)   |
|---------|----------|---|
| "218AA. | 56050020 | Imitation zari thread or yarn known by any name in trade parlance"; |

B. in Schedule II–12%, against S. No. 137, for the entry in column (3), the entry “Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance” shall be substituted;

C. in Schedule III–18%,

(i) against S. No. 16, in column (3), for the words “toasted bread and similar toasted products”, the words “toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion” shall be substituted;

(ii) against S. No. 28, for the entry in column (3), the entry “Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag” shall be substituted;

2. This notification shall come into force on 27<sup>th</sup> July, 2023.

[F. No.190354/133/2023-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28<sup>th</sup> June, 2017, and was last amended *vide* notification No. 03/2023 – Integrated Tax (Rate), dated the 28<sup>th</sup> February, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 148(E), dated the 28<sup>th</sup> February, 2023.