

[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. 16/2023- Integrated Tax (Rate)

New Delhi, the 20<sup>th</sup> October, 2023

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.9/2017-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. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil";

(2.) against serial number 6, in column (3),in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)"shall be inserted;

(4.) against serial number 8, in column (3)in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9,in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets"and the Ministry of Railways (Indian Railways)" shall be inserted;

**Notification No. 16/2017-Integrated Tax (Rate), dated 20-10-2023**

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

[F.No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)  
Under Secretary to the Government of India

Note: The principal notification no. 9/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) , vide number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended vide notification no. 12/2023 -Integrated Tax (Rate), dated the 26<sup>th</sup> September, 2023 published in the Gazette of India, Extraordinary, Part II , Section 3 , Sub-section (i) vide number G.S.R. 690 (E), dated the 26<sup>th</sup> September, 2023.