



## NOTIFICATION NO. 05/2025-INTEGRATED TAX (RATE)

[As Corrected by Corrigendum, Dated 31-01-2025]

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (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 amendments in the notification number 8/2017-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. 683(E), dated the 28th June, 2017, namely:-

In the said notification, -

<sup>1</sup>[i] in paragraph 5 relating to *Explanation*, with effect from the 1<sup>st</sup> day of April, 2025,-

(a) clause (xxxv) shall be omitted;

(b) for clause (xxxvi) the following shall be substituted, namely:-

“(xxxvi) “Specified premises”, for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

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<sup>1</sup> Corrected *vide* Corrigenda No. G.S.R. 90(E) dated 31-01-2025 before it was read as, “(ii)”  
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(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”;

(ii) after Annexure VI, the following Annexures shall be inserted, namely:-

**“Annexure VII  
OPT-IN DECLARATION FOR REGISTERED PERSON**

<sup>2</sup>[(See para 5(xxxvi))]

**Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:**

1. The above declaration, declaring the premises as a ‘specified premises’ for a Financial Year, shall be filed by a registered person on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31<sup>st</sup> of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

**Annexure VIII  
OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION**

<sup>3</sup>[(See para 5(xxxvi))]

<sup>2</sup> Corrected vide Corrigenda No. G.S.R. 90(E) dated 31-01-2025 before it was read as, "(See para 4(xxxvi))"

<sup>3</sup> Corrected vide Corrigenda No. G.S.R. 90(E) dated 31-01-2025 before it was read as, "(See para 4(xxxvi))"

**Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We..... (name of Person) have applied for registration vide ARN No. .... and do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ from the effective date of registration till the end of the Financial Year.
2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

**Annexure IX  
OPT-OUT DECLARATION**

*<sup>4</sup>[(See para 5(xxxvi))]*

**Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall not be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a ‘specified premises’ by filing a declaration in the format specified at Annexure VII.

Legal Name: -

<sup>4</sup> Corrected vide Corrigenda No. G.S.R. 90(E) dated 31-01-2025 before it was read as, "(See para 4(xxxvi))"  
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GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a ‘specified premises’, for a Financial Year, shall be filed on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31<sup>st</sup> of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.” .

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

(Md. Adil Ashraf)

Under Secretary to the Government of India

Note: - The principal notification number 8/2017 - Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 683 (E), dated the 28th June, 2017 and last amended *vide* notification no. 07/2024- Integrated Tax (Rate) published in the Gazette of India *vide* number G.S.R. 619(E), dated the 8th October, 2024.