

NOTIFICATION NO. 1/2024-INTEGRATED TAX (RATE) [G.S.R. 11(E)/F. NO. 190354/223/2023-TRU], DATED 3-1-2024

[As Corrected by Corrigendum G.S.R. 28(E) [F. No. 190354/223/2023-Tru], dated 5-1-2024]

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), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, 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, in Schedule I – 15%, -

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| (i) | against S. No. 165, in column (2), for the entry, the entry "2711 12 00, 2711 13 00, 2711 19 10" shall be substituted: |
| (ii) | against S. No. 165A, in column (2), for the entry, the entry "2711 12 00, 2711 13 00, 2711 19 10" shall be substituted: |

2. This notification shall come into force with effect from the 4th day of January 2024.

Note. - ²[The principal notification No.1/2017-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. 666(E), dated the 28th June, 2017 and was last amended by notification No. 20/2023 – Integrated Tax (Rate), dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 775(E), dated the 19th October, 2023.]

1 Corrected vide CORRIGENDUM NO. G.S.R. 28(E) dated 05-01-2024 before it was read as, "2.5"

2 Corrected vide CORRIGENDUM NO. G.S.R. 28(E) dated 05-01-2024 before it was read as,

"The principal notification No.1/2017-Central 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. 673(E), dated the 28th June, 2017 and was last amended by notification No. 20/2023 – Central Tax (Rate), dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 775(E), dated the 19th October, 2023."