



**NOTIFICATION NO. 32/2017-INTEGRATED TAX (RATE), DATED 13-10-2017
[UPDATED]**

[As Amended by Notifications No.11/2017-Integrated Tax (Rate), dated 23-3-2018; No.13/2018-Integrated Tax (Rate), dated 29-6-2018 and No.23/2018-Integrated Tax (Rate), dated 6-8-2018 Rescinded by Notification No. 1/2019 - Integrated Tax (Rate), dated 29-1-2019]

In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 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 exempts the inter-State supply of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the integrated tax leviable thereon under sub-section (4) of section 5 of the said Act.

2. The exemption contained in this notification shall apply to all registered persons till the ¹[30th day of September 2019].

¹ Substituted for "30th day of September, 2018" by Notification No.23/2018-Integrated Tax (Rate), Dated 6-8-2018.