

NOTIFICATION NO. 17/2017-CENTRAL TAX (RATE), DATED 28-6-2017

[As Amended by, Notification No. 23/2017-Central Tax (Rate), dated 22-8-2017, Notification No. 17/2021-Central Tax (Rate), dated 18-11-2021 and Notification No. 16/2023-Central Tax (Rate), dated 19-10-2023]

In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator—

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab ¹[, motor cycle, ²[or any other motor vehicle except omnibus]];
- ³[(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.]
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act;
- ⁴[(iii) services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.]
- ⁵[(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.]

Explanation. - For the purposes of this notification, —

- (a) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) "maxicab", "motorcab" ⁶[, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)].

¹ Substituted for "and motorcycle;" by Notification No. 17/2021- Central Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.

² Substituted for "omnibus or any other motor vehicle" by Notification No. 16/2023-Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

³ Inserted by Notification No. 16/2023-Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

⁴ Inserted by Notification No. 23/2017-Central Tax (Rate), dated 22-8-2017.

⁵ Inserted by Notification No. 17/2021- Central Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.

⁶ Substituted for "and 'motorcycle' shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)." by Notification No. 17/2021- Central Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.

⁷[(c) *specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.*]

⁸[(d) *"Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).*]

2. This notification shall come into force with effect from the 1st day of July 2017.

⁷ Inserted by Notification No. 17/2021- Central Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.

⁸ Inserted by Notification No. 16/2023-Central Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.