



[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. 08/2025-Central Tax (Rate)

New Delhi, the 16<sup>th</sup> January, 2025.

G.S.R.....(E).- 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 makes the following further amendments in the notification number 17/2017- Central 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. 696(E) dated the 28th June, 2017, namely:-

1. In the said notification, in the *Explanation*, for item (c), the following shall be substituted, namely,-  
“ “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 11/2017-Central Tax (Rate) dated 28.06.2017.”.
2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2025.

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

(Md. Adil Ashraf)  
Under Secretary to the Government of India.

Note: - The principal notification number 17/2017 -Central Tax (Rate), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 696 (E), dated the 28th June, 2017 and was last amended by notification number 16/2023-Central Tax (Rate), published in the Gazette of India, Extraordinary, *vide* number G.S.R. 771(E), dated 19th October, 2023.