

NOTIFICATION

New Delhi, the 10th July, 2024

No. 01/2024- Integrated Tax

G.S.R. 380(E). — In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 52 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 amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018, namely:-

In the said notification, for the words “one per cent.”, the words “half per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F. No. CBIC-20006/21/2024-GST]

RAGHAVENDRA PAL SINGH, Director

Note: - The principal Notification No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018.