

[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. 08/2024- Integrated Tax (Rate)

New Delhi, the 8th October, 2024

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (3) and (4) of section 5, subsection (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 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 makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) number 9/2017-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. 684 (E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, -

(A) after serial number 10K and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

| (1)  | (2)        | (3)                                                                                                                                                                                                                                                                                                                                                                             | (4) | (5)                                                                                                                                                                                                                                                                                                                                                                                           |
|------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| "10L | Chapter 99 | Import of services by an establishment of a foreign company in India, which is an airline company, from a related person or from any of its other establishments outside India, when made without consideration.<br><br><i>Explanation: Foreign company shall have the same meaning as assigned to it in sub-section (42) of section 2 of Companies Act, 2013 (18 of 2013).</i> | Nil | Provided that GST at applicable rates is paid by the establishment of the foreign airline company in India on transport of goods and passengers as may be applicable.<br><br>Provided that Ministry of Civil Aviation certifies that the establishment of the foreign company in India is that of an airline company which has been designated by the foreign government under the applicable |

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|  |  |  |  | <p>bilateral air services agreement with India.</p> <p>Provided further that, Ministry of Civil Aviation certifies that on a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes by whatever name called for the same services appearing under the entry, by the Government of the country designating the foreign airline company.”</p> |
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(B) after serial number 26 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

| (1)  | (2)                          | (3)                                                                                                                                                                                                                                                                                                                                                                                                        | (4) | (5)  |
|------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------|
| “26A | Heading 9969 or Heading 9986 | Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers. | Nil | Nil” |

(C) after serial number 46 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

| (1)  | (2)          | (3)                                                                                                                                                                                                                                                                                                  | (4) | (5)                                                                                                                                                            |
|------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “46A | Heading 9981 | Research and development services against consideration received in the form of grants supplied by –<br>(a) a Government Entity; or<br>(b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax | Nil | Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the |

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|  |  | Act, 1961. |  | Income Tax Act, 1961 is so notified at the time of supply of the research and development service.” |
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(D) after serial number 69 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

| (1) | (2)          | (3)                                                                                                                                                                                                                                                                                                              | (4) | (5)  |
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| 69A | Heading 9992 | Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity. | Nil | Nil” |

(E) for serial number 72 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

| (1) | (2)                                          | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (4) | (5)  |
|-----|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------|
| “72 | Heading 9983 or Heading 9991 or Heading 9992 | Any services provided by –<br><br>(a) the National Skill Development Corporation set up by the Government of India;<br>(b) the National Council for Vocational Education and Training;<br>(c) an Awarding Body recognized by the National Council for Vocational Education and Training;<br>(d) an Assessment Agency recognized by the National Council for Vocational Education and Training;<br>(e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,<br><br>in relation to-<br>(i) the National Skill Development Programme or any other scheme implemented by the National Skill | Nil | Nil” |

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|  |  | Development Corporation; or<br>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or<br>(iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package. |  |  |
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(F) against serial number 74, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall come into force with effect from the 10<sup>th</sup> day of October, 2024.

[F.No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

(Dilmil Singh Soach)

Under Secretary to the Government of India

Note: The principal notification no. 9/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification no. 04/2024 -Integrated Tax (Rate), dated the 12th July, 2024 published in the official gazette vide number G.S.R. 389(E), dated the 12<sup>th</sup> July, 2024.

