

**[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  
Central Board of Excise and Customs**

**Notification No. 1/2018 – Integrated Tax**

**New Delhi, the 23<sup>rd</sup> January, 2018**

G.S.R....(E).- In exercise of the powers conferred by section 4 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “IGST Act”), on the recommendations of the Council, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 11/2017 - Integrated Tax dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1261 (E) dated the 13<sup>th</sup> October, 2017, namely:-

In the said notification, for the words and figures “except rule 96”, the words, figures, brackets and letter ‘except sub rules (1) to (8) and sub rule (10) of rule 96’ shall be substituted.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

Note:- The principal notification No.11/2017-Integrated Tax, dated the 13<sup>th</sup> October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1261 (E), dated the 13<sup>th</sup> October, 2017.