

[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. 05/2022-Integrated Tax (Rate)

New Delhi, the 13th July, 2022

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017-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. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(1) against serial number 2, in column (2), -

(a) the words, figures and symbols “who has not paid integrated tax at the rate of 12%,” shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the CGST Act, 2017 read with clause (v) of Section 20 of the IGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge, and
- ii. the supplier has issued a tax invoice to the recipient charging Integrated Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”

(2) against serial number 6, in column (2), in sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 6A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“6AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) After Annexure II, the following annexure shall be inserted, namely: -

“Annexure III

Declaration

I/we have taken registration under the CGST Act, 2017 read with clause (v) of section 20 of IGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

II. This notification shall come into force with effect from the 18th July, 2022.

F. No. 190354/176/2022-TRU

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: -The principal notification no. 10/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide notification no. 28/2019 -Integrated Tax (Rate), dated the 31st December, 2019 published in the official gazette vide number G.S.R. 973(E), dated the 31st December, 2019.