

[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. 9/2021-Integrated Tax (Rate)

New Delhi, the 30<sup>th</sup>September, 2021

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 6 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.2/2017-Integrated Tax (Rate), dated the 28<sup>th</sup>June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28<sup>th</sup>June, 2017, namely:-

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely: -

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| “86. | 1209 | Seeds, fruit and spores, of a kind used for sowing<br><br><i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.”; |
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2. This notification shall come into force on the 1st day of October, 2021.

[F.No.190354/206/2021-TRU]

(Rajeev Ranjan)  
UnderSecretary to the Government of India

Note: - The principal notification No.2/2017- Integrated Tax (Rate), dated the 28<sup>th</sup>June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28<sup>th</sup>June, 2017, and was last amended vide notification No. 15/2019-Integrated Tax (Rate) dated the 30<sup>th</sup>September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 713(E), dated the 30<sup>th</sup>September, 2019.