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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 9] नई दिल्ली, शुक्रवार, जनवरी 19, 2018/पौष 29, 1939 (शक)
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 19th January, 2018/Pausha 29, 1939 (Saka)

The following Act of Parliament received the assent of the President on the 19th January, 2018, and is hereby published for general information:—

THE GOODS AND SERVICES TAX (COMPENSATION TO STATES) AMENDMENT ACT, 2017

No. 9 OF 2018

[19th January, 2018.]

An Act to amend the Goods and Services Tax (Compensation to States) Act, 2017.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Goods and Services Tax (Compensation to States) Amendment Act, 2017. Short title and commencement.

(2) It shall be deemed to have come into force on the 2nd day of September, 2017.

15 of 2017.

2. In the Goods and Services Tax (Compensation to States) Act, 2017, in the Schedule,— Amendment to Schedule.

(i) after serial number 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
"4A	Motor vehicles for the transport of not more than thirteen persons, including the driver.	8702 10, 8702 20, 8702 30 or 8702 90	Twenty-five per cent. <i>ad valorem</i> .";

(ii) against serial number 5, for the entry in column (4), the entry "Twenty-five per cent. *ad valorem*" shall be substituted.

Repeal and savings.

3. (1) The Goods and Services Tax (Compensation to States) Amendment Ordinance, 2017 is hereby repealed. Ord. 5 of 2017.

(2) Notwithstanding such repeal, anything done or any action taken under the Goods and Services Tax (Compensation to States) Act, 2017, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act as amended by this Act. 15 of 2017.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.