

[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. 11/2023- Integrated Tax (Rate)**

New Delhi, the 26<sup>th</sup> September, 2023

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017-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. 683(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 9, in column (3), in item (ii), the words “including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India”, shall be omitted.

2. This notification shall come into force with effect from the 1<sup>st</sup> October, 2023.

[F. No. - CBIC-190354/173/2023-TO(TRU-II)-CBEC]

(Rajeev Ranjan)  
Under Secretary to the Government of India

Note: - The principal notification number 08/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 683 (E), dated the 28<sup>th</sup> June, 2017 and last amended *vide* notification number 06/2023-Integrated Tax (Rate), dated the 26<sup>th</sup> July, 2023 published in the official gazette *vide* number G.S.R. 538(E), dated the 26<sup>th</sup> July, 2023.