

[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 INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 05/2023 – Integrated Tax**

New Delhi, the 26th October, 2023

G.S.R.....(E):—In exercise of the powers conferred by sub-section (4) of section 16 of Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 01/2023-Integrated Tax, dated the 31st July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 578 (E), dated the 31st July, 2023, namely:-

In the said notification, for the portion commencing with the words “all goods or services” and ending with the words “the refund of tax so paid:”, the following shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 2023, namely:—

“(i) all goods or services (except the goods specified in column (3) of the TABLE below) as the class of goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid; and

(ii) all suppliers to a Developer or a unit in Special Economic Zone undertaking authorised operations as the class of persons who may make supply of goods or services (except the goods specified in column (3) of the TABLE below) to such Developer or a unit in Special Economic Zone for authorised operations on payment of integrated tax and on which the said suppliers may claim the refund of tax so paid:

Explanation,— For the purpose of this clause:—

(i) the term “authorised operations” shall have the same meaning as defined in clause (c) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005),

(ii) the term “Developer” shall have the same meaning as defined in clause (g) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005),

(iii) the term “Special Economic Zone” shall have the same meaning as defined in clause (za) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005),

(iv) the term “unit” shall have the same meaning as defined in clause (zc) of Section 2 of the Special Economic Zone Act, 2005 (28 of 2005).

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. CBIC-20001/10/2023-GST]

(Raghavendra Pal Singh)

Director

Note: The principal notification No. 01/2023- Integrated Tax, dated the 31st July, 2023, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 578(E), dated the 31st July, 2023.