

[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. 08/2025- Integrated Tax (Rate)

New Delhi, the 16<sup>th</sup> January, 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) 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 number 14/2017-Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 689(E) dated the 28th June, 2017, namely:-

1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely,-  
  
““specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 5 of notification No. 08/2017-Integrated Tax (Rate) dated 28.06.2017.”.
2. This notification shall come into force with effect from 1<sup>st</sup> day of April, 2025.

[F.No. 190354/2/2025-TO (TRU-II)]

(Md. Adil Ashraf)

Under Secretary to the Government of India.

Note: - The principal notification number 14/2017 –Integrated Tax (Rate), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 689(E), dated the 28th June, 2017, and was last amended by notification number 19/2023 –Integrated Tax (Rate), published in the Gazette of India, Extraordinary, *vide* number G.S.R. 772(E), dated 19th October, 2023.