

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No. 1/2017 – Integrated Tax

New Delhi, the 19th June, 2017

29 Jyaistha, 1939 Saka

G.S.R. 603 (E).- In exercise of the powers conferred by sub-section (3) of section 1 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 14, 20 and 22 of the said Act shall come into force.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)

Under Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS
Notification No. 2/2017 – Integrated Tax

New Delhi, the 19th June, 2017

29 Jyaistha, 1939 Saka

G.S.R . 604 (E). - In exercise of the powers conferred by sub-section (2) of section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act), read with sub-rule (2) of rule 14 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby notifies the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

Explanation.- For the purposes of this notification,-

(a) "online information and database access or retrieval services" has the same meaning as assigned to it in sub-section (17) of section 2 of the said Act;

(b) "non-taxable online recipient" has the same meaning as assigned to it in sub-section (16) of section 2 of the said Act.

2. This notification shall come into force on the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)

Under Secretary to the Government of India