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"(iii) भू-स्वामी- प्रमोटर उस टैक्स के क्रेडिट का उपयोग टैक्स भुगतान के लिए करने का पात्र होगा, जो डेवलपर-प्रमोटर द्वारा उस अपार्टमेंट के निर्माण की आपूर्ति पर लगाया गया हो, जिसकी सप्लाई भू-स्वामी-प्रमोटर द्वारा की जानी है।";

(ख) क्रम संख्या 25 में ,-

(i) कॉलम (3) में, मद (iक) के पश्चात् और उससे संबंधित प्रविष्टियों के पश्चात्, कॉलम (3), (4) और (5) में निम्नलिखित मदों और प्रविष्टियों को अंत:स्थापित किया जाएगा, यथा-

| (3) | (4) | (5) |
|---|---|---|
| "(iख) जहाज या अन्य जलयान, उनके इंजन और अन्य घटक या पार्ट्स से संबंधित रखरखाव, मरम्मत या ओवरहॉलिंग की सेवाएं | 5 | -" |

(ii) कॉलम (3) में, मद (ii) में, , शब्द, कोष्ठक, अंक और अक्षर "और (iक)" के स्थान पर कोष्ठक, अंक, अक्षर और शब्द, ", (iक) और (iख)" को प्रतिस्थापित किया जाएगा ।

2. यह अधिसूचना दिनांक 2 जून, 2021 से लागू होगी ।

[फा. सं. 354/53/2021-टीआरयू]

राजीव रंजन, अवर सचिव

**नोट :** प्रधान अधिसूचना संख्या 08/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 683 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 02/2020- एकीकृत कर (दर), दिनांक 26 मार्च, 2020, जिसे सा.का.नि. 222(अ), दिनांक 26 मार्च, 2020 के तहत प्रकाशित किया गया था, के द्वारा संशोधन किया गया है ।

## MINISTRY OF FINANCE

## (Department of Revenue)

## NOTIFICATION

New Delhi, the 2nd June, 2021

**No. 02/2021–Integrated Tax (Rate)**

**G.S.R. 378(E).**—In exercise of the powers conferred by sub-section (1), (3) and subsection (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, subsection (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. 08/2017- 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, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

"(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project." ;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

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| (3) | (4) | (5) |
|---|---|---|
| "(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts. | 5 | -" |

(ii) in item (ii), in column (3), for the word, brackets, figures and letter " and (ia)", the brackets, figures, letter and word ",(ia) and (ib)" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

[F. No. 354/53/2021 -TRU]

RAJEEV RANJAN, Under Secy.

**Note :** The principal notification No. 8/2017 - Integrated Tax (Rate), dated the 28thJune, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683(E), dated the 28th June, 2017 and was last amended by Notification No. 02/2020- Integrated Tax (Rate), the 26th March, 2020 vide number G.S.R. 222(E), dated the 26th March, 2020.

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