

(ख) शब्द “सक्षम प्राधिकारी द्वारा, जहां अपेक्षित हो, आरईपी के लिए पूर्णता प्रमाण पत्र जारी किए जाने की तिथि या उनके प्रथम कब्जे पर, जो भी पहले हो को उत्पन्न होगा” के स्थान पर शब्द “उस कर अवधि में, जो कि ऐसी कर अवधि के बाद न हो, जिसमें, जहां भी आवश्यक हो सक्षम प्राधिकारी के द्वारा परियोजना से संबंधित पूर्णता प्रमाण पत्र को जारी किए जाने की तारीख या इसके पहले कब्जे की तारीख, जो भी पहले हो, पड़ती हो” 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 06/2019- एकीकृत कर (दर), दिनांक 29 मार्च 2019 को सा.का.नि. 259(अ), दिनांक 29 मार्च 2019 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 2nd June, 2021

No. 03/2021-Integrated Tax (Rate)

G.S.R. 381(E).— In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with 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 amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.06/2019- Integrated Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 259(E), dated the 29th March, 2019, namely:-

In the said notification, in the first paragraph,-

(a) for the words “in whose case the liability to”, the words , “who shall” shall be substituted;

(b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” 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.