

(1)	(2)	(3)
“3	जहाज या अन्य जलयान, उनके इंजन और अन्य घटक या पार्ट्स से संबन्धित रखरखाव, मरम्मत या ओवरहालिंग सेवाओं की ऐसे व्यक्ति को आपूर्ति जो आगे के कारोबार में इसका उपयोग करे।	सेवा की आपूर्ति का स्थान वह होगा जहाँ सेवा को प्राप्त करने वाला अवस्थित होगा।”

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

[फा. सं. 354/53/2021]

राजीव रंजन, अवर सचिव

नोट : प्रधान अधिसूचना संख्या 4/2019- एकीकृत कर, दिनांक 30 सितंबर, 2019 को सा.का.नि. 748 (अ), दिनांक 30 सितंबर, 2019 के तहत भारत के राजपत्र, असाधारण, में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 02/2020-एकीकृत कर, दिनांक 26 मार्च, 2020, जिसे सा.का.नि. 224 (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. 03/2021- Integrated Tax

G.S.R. 383(E).—In exercise of the powers conferred by sub-section (13) of section 13 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 4/2019- Integrated Tax, dated the 30th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 748 (E), dated the 30th September, 2019, namely:-

In the said notification, in Table A, after serial number (2) and the entries relating thereto, the following serial number and entry shall be inserted, namely: -

(1)	(2)	(3)
“3	Supply of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to a person for use in the course or furtherance of business	The place of supply of services shall be the location of the recipient of service.”

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

[F. No. 354/53/2021]

RAJEEV RANJAN, Under Secy.

Note: - The principal notification No. 04/2019 - Integrated Tax, dated the 30th September, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 748 (E), dated the 30th September, 2019 and was last amended by notification No. 02/2020 - Integrated Tax, dated the 26th March, 2020 vide number G.S.R. 224 (E), dated the 26th March, 2020.