

[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. 07/2024-Integrated Tax (Rate)

New Delhi, the 8th October, 2024

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, subsection (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, sub-section (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. 8/2017-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:-

1. In the said notification, in the Table, against serial number 8,
- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to clause (iv) of paragraph 5 relating to Explanation].”

- (ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F.No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

(Dilmil Singh Soach)  
Under Secretary to the Government of India

Note: - The principal notification no. 8/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017

and last amended *vide* notification no. 15/2023- Integrated Tax (Rate), dated the 19th October, 2023 published in the official gazette vide number G.S.R. 760(E), dated the 19th October, 2023.