

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

Notification No. 16/2023-Central Tax (Rate)

New Delhi, 19<sup>th</sup> October, 2023

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, 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.17/2017- Central 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. 696(E) dated the 28th June, 2017, namely:-

In the said notification,

(i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

[F.No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)  
Under Secretary to the Government of India

Note:-The principal notification No. 17/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696 (E), dated the 28th June, 2017 and was last amended by notification No. 17/2021 -Central Tax (Rate), dated the 18<sup>th</sup> November, 2021 vide number G.S.R. 813(E), dated the 18<sup>th</sup> November, 2021.