



Goods & Services Tax

Educational Series

PD: GST: 468

Date: 1st October, 2019

Notification No. 43/2019 dated 30th September, 2019 – Central Tax

In exercise of the powers conferred under proviso to the subsection (1) of section 10 of Central Goods & Service Tax Act, 2017 (12 of 2017), the Central Government made following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2019-Central Tax, dated 7th March, 2019.

In the said notification, in the table, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

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The above mentioned amendment is effective from **1st October, 2019**.

The notification is available on CBIC website at the following link:

<http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-43-central-tax-english-2019.pdf>

Notification No. 4/2019 dated 30th September, 2019 – Integrated Tax

In order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, the Central Government, 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), notified the place of supply of specified Research and Development Services and general description of such specified supply of service.

The above notification is effective from **1st October, 2019**.

The notification is available on CBIC website at the following link:

<http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-4-2019-igst-english.pdf>

Central Tax & Integrated Tax-Rate

The Central Government made changes in GST rates, ITC eligibility criteria, and exempted supply of certain goods and services vide series of notifications dated 30th September, 2019.

All such changes are applicable from **1st October, 2019**

Notifications are available on CBIC website at the following link:

<http://www.cbic.gov.in/htdocs-cbec/gst/central-tax-rate-notfns-2017>