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**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 32/2017 – Integrated Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the integrated tax leviable thereon under sub-section (4) of section 5 of the said Act.

2. The exemption contained in this notification shall apply to all registered persons till the 31<sup>st</sup> day of March, 2018.

[F. No.349/74/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India