

# Amendment in Notification No. 17/2017-Central Tax (Rate)



- http://www.cbec.gov.in/resources//htdocscbec/gst/Notification23-CGST.pdf
- Section 9(5)- categories of services, the tax on intra-state supplies is to be paid by the electronic commerce operator
- Following Services added in the category
  - Services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act

# **Notification No 17 2004 Service Tax**

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