

(3)	(4)	(5)
“(iii) उपर्युक्त (i) और (ii) के अलावा डिलीवरी सेवाएं, (क) जिसकी आपूर्ति इलेक्ट्रॉनिक वाणिज्यिक प्रचालक के माध्यम से की जाती है जहां ऐसी सेवाओं की आपूर्ति करने वाला व्यक्ति केंद्रीय माल और सेवा कर अधिनियम, 2017 की धारा 22 की उप-धारा (1) के अंतर्गत पंजीकरण के लिए उत्तरदायी नहीं है (ख) वैसे माल के संबंध में, जिस माल की आपूर्ति इलेक्ट्रॉनिक वाणिज्यिक प्रचालक के माध्यम से की जाती है।	2.5	बशर्ते कि डिलीवरी सेवा प्रदान करने में प्रयुक्त माल और सेवाओं पर प्रभारित इनपुट टैक्स का क्रेडिट नहीं लिया गया है [कृपया स्पष्टीकरण संख्या (iv) देखें]।”;

(ख) अनुच्छेद 3 को हटा दिया जाएगा;

(ग) स्पष्टीकरण से संबंधित पैराग्राफ 4 में,

i. खंड (xxxx) के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाएगा: -

‘(xxxx)“माल परिवहन एजेंसी” से अभिप्राय है, कोई व्यक्ति जो सड़क द्वारा माल के परिवहन के संबंध में सेवा प्रदान करता है तथा पारेषण नोट जारी करता है, चाहे वह किसी भी नाम से ज्ञात हो।’;

ii. खंड (xxxxiv) के पश्चात् निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात्:—

‘(xxxxv)“विद्युत संचालित वाहन” का अर्थ ऐसे सड़क वाहन से है जो पूरी तरह से विद्युत ऊर्जा से चलता है। यह विद्युत ऊर्जा या तो बाहरी स्रोत से आती है या सड़क वाहनों में फिट की गई एक या एक से अधिक विद्युत बैटरी से आती है और इसमें ई-साइकिल शामिल होगी।’.

2. यह अधिसूचना 1 नवंबर, 2026 से लागू होगी।

[फा.सं. 190354/142/2026-टीआरयू अनुभाग-सीबीआईसी]

मो. आदिल अशरफ, अवर सचिव

नोट: मूल अधिसूचना संख्या 11/2017 - केंद्रीय कर (दर), दिनांक 28 जून, 2017 को भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि.सं. 690 (अ), दिनांक 28 जून, 2017 द्वारा प्रकाशित किया गया था और इसमें अधिसूचना संख्या 15/2025-केंद्रीय कर (दर), दिनांक 17 सितंबर, 2025 को भारत के राजपत्र, असाधारण, सा.का.नि.सं. 663 (अ), दिनांक 17 सितंबर, 2025 के तहत अंतिम संशोधन किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 27th October, 2026

No. 06/2026- Central Tax (Rate)

G.S.R. 936(E).— In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, 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 being satisfied that it is necessary in the public interest so to do, 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), number 11/2017-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. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

a) in the Table, -

(i) against serial number 7, in column (3), -

(A) against item (i), in column (5), the following entry shall be substituted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. hotel accommodation service procured from another supplier of hotel accommodation service), has not been taken [Please refer to *Explanation* No. (iv)].

Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ books a hotel accommodation from ‘B’ for ₹7,000 per unit per day. ‘B’, for supplying the said service, procures hotel accommodation service from another supplier ‘C’ for ₹10,000 per unit per day. ‘C’ charges ‘B’ central tax at the rate of 9% (₹900). ‘B’ charges ‘A’ central tax at the rate of 2.5%, ‘B’ shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of ₹250 (2.5% of ₹10,000) and not ₹900.”;

(B) against item (ii), in column (5), the following entry shall be substituted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of restaurant service other than at specified premises), has not been taken [Please refer to *Explanation* No. (iv)]”;

(C) against item (iii), in column (5), the following entry shall be substituted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of inputs and input services in the same line of business (i.e. supply of goods, being food or any other article for human consumption or any drink, whether in trains or at platforms, procured from Indian Railways or IRCTC or their licensees), has not been taken [Please refer to *Explanation* No. (iv)]”;

(D) against item (iv), in column (5), the following entry shall be substituted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. Outdoor catering service procured from another supplier of outdoor catering service), has not been taken [Please refer to *Explanation* No. (iv)]

Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.”;

(E) against item (v), in column (5), the following entry shall be substituted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. outdoor catering service procured from another supplier of outdoor catering service), has not been taken [Please refer to *Explanation* No. (iv)]

Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for a composite supply of outdoor catering together with renting of premises at premises other than specified premises, for a wedding function for ₹1,00,000. ‘B’, for supplying the said service, engages ‘C’, another outdoor catering service provider, for ₹60,000. ‘C’ charges ‘B’ central tax at the rate of 9% (₹5,400). ‘B’ charges ‘A’ central tax at the rate of 2.5% (₹2,500), ‘B’ shall be entitled to take input tax credit on the input service in the same line of business, i.e. outdoor catering service supplied by ‘C’, only to the extent of ₹1500 (2.5% of ₹60,000) and not ₹5,400.”;

(ii) against serial number 8, after item (via) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(vib) Transport of passengers by any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of passengers in an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider), has not been taken. [Please refer to <i>Explanation</i> No. (iv)] Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken. Illustration: ‘A’ engages ‘B’ for transportation of passengers from New Delhi to Gaya in an electrically operated vehicle for Rs. 1000. ‘B’, for supplying the said service, hires an electrically operated vehicle with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 9% (Rs. 72). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	or	
	9	—”;

(iii) against serial number 10, after item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ib) Renting of any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of passengers in an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken. [Please refer to <i>Explanation</i> No. (iv)] Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken. Illustration: ‘A’ engages ‘B’ for renting of electrically operated vehicle for transportation of passengers for Rs. 1000. ‘B’, for supplying the said service, rents an electrically operated vehicle with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 9% (Rs. 72). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	or	
	9	-
“(ic) Renting of any electrically operated vehicle for transportation of goods where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of goods by an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken. [Please refer to <i>Explanation</i> No. (iv)] Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken. Illustration: ‘A’ engages ‘B’ for renting of electrically operated vehicle for transportation of goods for Rs. 1000. ‘B’, for supplying the said service, rents an electrically operated vehicle with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 9% (Rs. 72). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	or	
	9	-”;

(iv) against serial number 12, for item (iii) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Delivery services, other than (i) and (ii) above,	2.5	Provided that credit of input tax charged on goods and services used in supplying delivery service has not been taken [Please refer to <i>Explanation</i> No. (iv)].”;

(a) supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017 (b) in relation to goods, where such goods are supplied through an electronic commerce operator.		
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b) paragraph 3 shall be omitted;

c) in paragraph 4, relating to Explanation,

(i) for clause (xxxx), the following clause shall be substituted: -

‘(xxxx) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called;’

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

‘(xxxv) “electrically operated vehicle” means a road vehicle which runs solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such vehicle and shall include E- bicycles;’.

2. This notification shall come into force with effect from the 1st day of November, 2026.

[F. No. 190354/142/2026-TRU Section-CBIC]

MD. ADIL ASHRAF, Under Secy.

Note: The principal notification number 11/2017-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. 690 (E), dated the 28th June, 2017 and last amended *vide* notification number 15/2025-Central Tax (Rate), dated the 17th September, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 663(E), dated the 17th September, 2025.

अधिसूचना

नई दिल्ली, 27 अक्टूबर, 2026

सं. 06/2026- एकीकृत कर (दर)

सा.का.नि. 937(अ).— एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 5 की उप-धारा (1), (3) और (4), धारा 6 की उप-धारा (1) और (3) तथा धारा 20 के साथ पठित, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 15 की उप-धारा (5), धारा 16 की उप-धारा (1) और धारा 148 के तहत प्रदत्त शक्तियों, का प्रयोग करते हुए केंद्र सरकार, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 8/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017 जिसे सा.का.नि. संख्या 683 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा:-

उक्त अधिसूचना में,-

(क) सारणी में, -

i. क्रम संख्या 7 के समक्ष, कॉलम (3) में-

(क) मद (i) के समक्ष, कॉलम (5) में, निम्नलिखित प्रविष्टि को प्रतिस्थापित किया जाएगा: -