

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



- <http://www.cbec.gov.in/resources//htdocs-cbec/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 2009 Service Tax

**CA Madhukar Hiregange, CA Roopa
Nayak, Shri B.S.V. Murthy**

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