

Amendments Notified by the Government on 27th October, 2017

- Supply of services with place of supply in Nepal or Bhutan has been exempted even though the consideration is received in Indian Rupees

(Notification no. 42/2017-Integrated Tax (Rate) dated 27th October, 2017)

- Mere cutting and packing of fabrics into pieces of different lengths from bundles or thans, will not change the nature of these goods and such pieces of fabrics would continue to be classifiable under the respective heading as the fabric and attract the 5% GST rate.

(Circular No.13/13/2017-GST dated 27th October, 2017)

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