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3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 16/2018-Central Tax (Rate)**

New Delhi, the 26<sup>th</sup> July, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.14/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 693(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the first paragraph,-

- (i) after the words “State Government”, the words “or Union territory” shall be inserted;
- (ii) after the word “Constitution”, the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

2. This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

[F. No.354/13/2018 -TRU]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

Note: -The principal notification 14/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 693 (E), dated the 28<sup>th</sup> June, 2017.