

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

**NOTIFICATION No. 20/2023- Integrated Tax (Rate)**

New Delhi, the 19<sup>th</sup> October, 2023

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, 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), No. 1/2017-Integrated 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. 666(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
“92A.	1703	Molasses”;

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
“96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B) in Schedule III – 18%,

(i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled ” shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A.	2207 10 12	Spirits for industrial use”;

- (C) in Schedule IV – 28%, S. No. 1 and the entries relating thereto shall be omitted.
2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere  
Under Secretary

**Note:** - The principal notification No. 1/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 14/2023– Integrated Tax (Rate), dated the 29<sup>th</sup> September, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 712(E), dated the 29<sup>th</sup> September, 2023.