New Delhi, the 13th October, 2017

In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, 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.4/2017- Integrated 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. 669 (E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description of Goods</th>
<th>Supplier of goods</th>
<th>Recipient of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>Any Chapter</td>
<td>Used vehicles, seized and confiscated goods, old and used goods, waste and scrap</td>
<td>Central Government, State Government, Union territory or a local authority</td>
<td>Any registered person</td>
</tr>
</tbody>
</table>

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)
Under Secretary to Government of India