NOTIFICATION NO. 14/2017-INTEGRATED TAX (RATE), DATED 28-6-2017 [UPDATED]

[As Amended by Notification No. 23/2017-Integrated Tax (Rate), dated 22-8-2017; Notification No. 17/2021- Integrated Tax (Rate), dated 18-11-2021, Notification No. 19/2023-Integrated Tax (Rate), dated 19-10-2023, Notification No. 08/2025-Integrated Tax (Rate), dated 16-1-2025, Notification No. 17/2025-Integrated Tax (Rate), dated 17-9-2025 and Notification No. 9/2026-Integrated Tax (Rate), dated 27-10-2026]

In exercise of the powers conferred by sub-section (5) 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 notifies that in case of the following categories of services, the tax on inter-State supplies shall be paid by the electronic commerce operator—

(*i*) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab [1][, *motor cycle,* [2][*or any other motor vehicle except omnibus*]];

[3][(ia) *services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company*.]

(*ii*) *services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act;*

[4][(*iii*) *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 clause* (v) *of section 20 of the Integrated Goods and Services Tax Act, 2017, read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act;*]

[5][(iv) *supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.*]

[6][(v) *Delivery services, other than postal and courier services, except where the person supplying such services through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.*

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1 *Substituted for "and motor cycle;" by Notification No. 17/2021- Integrated Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.*

2 *Inserted by Notification No. 19/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.*

3 *Substituted for "omnibus or any other motor vehicle" by Notification No. 19/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.*

4 *Inserted by Notification No. 23/2017-Integrated Tax (Rate), dated 22-8-2017.*

5 *Inserted by Notification No. 17/2021- Integrated Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.*

6 *Substituted vide Notification No. 9/2026-Integrated Tax (Rate) Dated 27-10-2026, w.e.f. 1-11-2026. Prior to its substitution it was read as *"services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act"*

**Inserted by Notification No. 17/2025-Integrated Tax (Rate), dated 17-9-2025, w.e.f. 22-9-2025.*

Explanation. —For the purposes of this notification, —

(*a*) *"Radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);*

(*b*) *"maxicab", "motorcab"* [7]*[, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)].*

[8][(c) *specified premises" has the same meaning as assigned to it in clause (xxxvi) of paragraph 5of notification No. 08/2017-Integrated Tax (Rate) dated 28.06.2017.]*

[9][(d) *"Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2023).]*

2. *This notification shall come into force with effect from the 1st day of July 2017.*

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7 *Substituted for "and 'motor cycle' shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)." by Notification No. 17/2021- Integrated Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.*

8 *Substituted vide Notification No.08/2025-Integrated Tax (Rate) Dated 16-01-2025, w.e.f. 01-04-2025. Prior to its substitution it was read as* @[*"specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.''*]

@ *Inserted by Notification No. 17/2021- Integrated Tax (Rate), dated 18-11-2021, w.e.f. 1-1-2022.*

9 *Inserted by Notification No. 19/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.*