NOTIFICATION NO. 4/2017-INTEGRATED TAX (RATE), DATED 28-6-2017 [UPDATED]

[As amended by, Corrigendum Gsr 757(e), dated 30-6-2017, Notification No. 37/2017-Integrated Tax (Rate), dated 13-10-2017, Notification No. 45/2017- Integrated Tax (Rate), dated 14-11-2017, Notification No. 12/2018- Integrated Tax (Rate), dated 28-5-2018, Notification No. 10/2021- Integrated Tax (Rate), dated 30-9-2021, Notification No. 14/2022- Integrated Tax (Rate), dated 30-12-2022, Notification No. 22/2023- Integrated Tax (Rate), dated 19-10-2023, Notification No. 6/2024- Integrated Tax (Rate), dated 8-10-2024 and Notification No. 4/2026- Integrated Tax (Rate), dated 27-10-2026]

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, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the integrated tax shall be paid on reverse charge basis by the recipient of the [1][inter-State] supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:—

TABLE

S. No.	***Tariff item, sub-heading, heading or Chapter***	***Description of supply of Goods***	***Supplier of goods***	***Recipient of supply***
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
[[2]2A.	1518	Used cooking oil	Any unregistered person	Any registered person]
3.	2401	Tobacco leaves	Agriculturist	Any registered person
[3][*3A.*	*3301 24 00,*	*Following essential oils*	*Any unregistered*	*Any registered person*]

1 *Substituted for "intra-State" by Corrigendum GSR 757(E), dated 30-6-2017.*
2 *Inserted by Notification No. 4/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.*
3 *Substituted by Notification No. 14/2022-Integrated Tax (Rate), dated 30-12-2022, w.e.f. 1-1-2023. Prior to its substitution, Sl. No. 3A as inserted by Notification No. 10/2021-Integrated Tax (Rate), dated 30-09-2021, w.e.f. 1-10-2021, read as under:*

	3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	*other than those of citrus fruit namely: -* *(a) Of peppermint (Mentha piperita);* *(b) Of other mints: Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), Mentha arvensis*	*person*	
[4][3B.	3915	Waste and scrap of plastics	Any unregistered person	Any registered person
3C.	4004	Waste and scrap of tyres	Any unregistered person	Any registered person]
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
[5][4A.	5201	Raw cotton	Agriculturist	Any registered person]
5.	-	Supply of lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent. *Explanation*. —For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (*c*) of Rule 2 of the Lotteries (Regulation)

"3A.	*33012400, 33012510, 33012520, 33012530, 33012540*	*Following essential oils other than those of citrus fruit namely: -* *(a) Of peppermint (Menthapiperita).* *(b) Of other mints: Spearmint oil (exmenthaspicata), Water mint-oil (exmentha aquatic), Horsemint oil (exmenthasylvestries), Bergament oil (ex-mentha citrate).*	*Any Unregistered Person*	*Any Registered Person"*

4 Inserted by Notification No. 4/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.

5 Inserted by Notification No. 45/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017.

				Rules, 2010, made under the provisions of sub-section (1) of section 11 of the Lotteries (Regulation) Act, 1998 (17 of 1998).
[6][6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	[7][*Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority*]	Any registered person]
[8][7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person]
[9][8	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person]
[10][9.	8549	Electrical and electronics waste and scrap	Any unregistered person	Any registered person]

Explanation. —

(*1*) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(*2*) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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

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6 Inserted by Notification No. 37/2017-Integrated Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

7 Substituted for "Central Government, State Government, Union territory or a local authority" by Notification No. 22/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

8 Inserted by Notification No. 12/2018-Integrated Tax (Rate), dated 28-5-2018, w.e.f. 28-5-2018.

9 Inserted by Notification No. 6/2024-Integrated Tax (Rate), dated 8-10-2024, w.e.f. 10-10-2024.

10 Inserted by Notification No. 4/2026-Integrated Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026.