[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. 04/2026-Integrated Tax (Rate)

New Delhi, the 27th October, 2026

G.S.R. . .....(E).- 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 makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017-Integrated Tax (Rate), 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, in the Table, -

(i) after S. No. 2 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "2A. | 1518 | Used cooking oil | Any unregistered person | Any registered person"; |

(ii) after S. No. 3A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "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"; |

(iii) after S. No. 8 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "9. | 8549 | Electrical and electronics waste and scrap | Any unregistered person | Any registered person". |

2. This notification shall come into force with effect from the 1st day of November, 2026.

[F. No. CBIC-190354/142/2026-TRU]

(Dheeraj Sharma)
Under Secretary

Note: - The principal notification No. 4/2017-Integrated Tax (Rate) was 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 and was last amended by notification No. 06/2024-Integrated Tax (Rate), dated the 8th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 616(E), dated the 8th October, 2024.