[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. 07/2026-Integrated Tax (Rate)

New Delhi, the 27th October, 2026

G.S.R. -----(E). - In exercise of the powers conferred by sub-sections (3) and (4) of section 5, sub-section (1) of section 6 and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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), number 9/2017-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. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in the Table,-

(i) after serial number 10L and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"10M	Chapter 99	Import of services by an establishment of a foreign company in India, which is a shipping company, from a related person or from any of its other establishments outside India, when made without consideration. *Explanation:* For the purpose of this entry, 'Foreign company' shall have the same meaning as assigned to it in sub-section (42) of section 2 of Companies Act, 2013 (18 of 2013).	Nil	Nil";

(ii) against serial number 16, in column (3), after item (a), the following item shall be inserted, namely: -

"(aa) air, in a helicopter on seat share basis, embarking from or terminating in an airport including a helipad located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura or at Bagdogra located in West Bengal";

(iii) against serial number 19, in column (3), the explanation shall be omitted;

(iv) against serial number 22A, in column (3), after clause (f), the following explanation shall be inserted, namely:-

"*Explanation.* - Nothing contained in this entry shall apply to services provided by a goods transport agency in relation to goods, where such goods are supplied through an electronic commerce operator";

(v) against serial number 25B, in column (3), the following shall be substituted, namely: -

"Services by way of storage or warehousing of cereals, pulses, fruits, vegetables, and seeds meant for sowing";

(vi) after serial number 32A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"32AA	Heading 9971 or Heading 9991	Services by Seamen's Provident Fund Organization to persons governed by the Seamen's Provident Fund Act, 1966 (4 of 1966).	Nil	Nil";

(vii) after serial number 44 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"44A	Heading 9973	Services by way of grant of exclusive right of way or access, license and authority to demand, collect and appropriate toll fee by the Central Government, State Government, Union Territory, Local Authority, Governmental Authority or Government Entity.	Nil	Nil";

(viii) after serial number 57 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"57A	Heading 9986	Services by way of curing of coffee supplied to coffee cultivators. *Explanation* - For the purposes of this entry, "curing" shall have the same meaning as assigned to it in clause (d) of section 3 of the Coffee Act, 1942 (7 of 1942).	Nil	Nil";

(b) in paragraph 2,

(i) for clause (ze), the following clause shall be substituted: -

'(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called.';

(ii) after clause (zza), the following clause shall be inserted, namely: -

'(zzaa) "seed" means any plant material, including seedlings, tubers, bulbs, rhizomes, roots, cuttings, all types of grafts, tissue culture plantlets, and other vegetatively propagated material, used or intended for use in propagation or sowing, and includes –

(i) seeds of cereals, coarse cereals, pulses, oilseeds, fibre crops, forage and fodder crops, green manures, sugar crops;
(ii) seeds of fruits, vegetables, spices, flower crops, ornamental crops and plantation crops; and
(iii) planting material.'.

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

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

(Md. Adil Ashraf)
Under Secretary to the Government of India

Note: The principal notification number 9/2017 -Integrated Tax (Rate) dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended *vide* notification number 16/2025 -Integrated Tax (Rate), dated the 17th September, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 667(E), dated the 17th September, 2025.