[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. 08/2026- Integrated Tax (Rate)

New Delhi, the 27th October, 2026

GSR.....(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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 10/2017-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. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 17, in column (3), for the figure "12", the figure "18" shall be substituted.

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 no. 10/2017 -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. 685 (E), dated the 28th June, 2017 and was last amended *vide* notification no. 07/2025 -Integrated Tax (Rate), dated the 16th January, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 45(E), dated the 16th January, 2025.