

[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. 17/2025-Central Tax (Rate)

New Delhi, the 17th September 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 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, in the Ministry of Finance (Department of Revenue), No.17/2017- Central 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. 696(E), dated the 28th June, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Central Goods and Services Tax Act, 2017.”.

2. This notification shall come into force with effect from the 22nd day of September 2025.

[F.No.190341/188/2025-TRU]

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

Note: The principal notification No. 17/2017-Central 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. 696 (E), dated the 28th June, 2017 and was last amended by notification No. 08/2025-Central Tax (Rate), dated 16th January, 2025 published in the Gazette of India, Extraordinary, vide number G.S.R. 47(E), dated the 16th January, 2025.