THE GOODS AND SERVICES TAX (COMPENSATION TO STATES) AMENDMENT ORDINANCE, 2017

No. 5 of 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

An Ordinance to amend the Goods and Services Tax (Compensation to States) Act, 2017.

WHEREAS Parliament is not in session and the President is satisfied that the circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:

1. (1) This Ordinance may be called the Goods and Services Tax (Compensation to States) Amendment Ordinance, 2017.

2. It shall come into force at once.
2. (1) In the Goods and Services Tax (Compensation to States) Act, 2017, in the Schedule,—

(i) after serial number 4 and the entries relating thereto, the following serial number shall be inserted, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“4A Motor vehicles for the transport of not more than thirteen persons, 20, 8702 30 or 8702 90 per cent. ad valorem.”;</td>
<td>8702 10, 8702 20, 8702 30 or 8702 90</td>
<td>Twenty-five per cent. ad valorem.”;</td>
<td></td>
</tr>
</tbody>
</table>

(ii) against serial number 5, for the entry in column (4), the entry “Twenty-five per cent. ad valorem” shall be substituted.

RAM NATH KOVIND,  
President.

DR. G. NARAYANA RAJU,  
Secretary to the Govt. of India.