

[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. 06/2024-Integrated Tax (Rate)

New Delhi, the 8<sup>th</sup> October, 2024

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 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1) | (2)                                      | (3)         | (4)                     | (5)                     |
|-----|--|-------------|-------------------------|-------------------------|
| "8. | 72, 73, 74, 75, 76, 77, 78, 79, 80 or 81 | Metal scrap | Any unregistered person | Any registered person". |

2. This notification shall come into force on the 10<sup>th</sup> day of October, 2024.

[F. No. CBIC-190354/149/2024-TO(TRU-II)]

(Amreeta Titus)  
Deputy 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 28<sup>th</sup> June, 2017 and was last amended by notification No. 22/2023- Integrated Tax (Rate), dated the 19<sup>th</sup> October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 781(E), dated the 19<sup>th</sup> October, 2023.