

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

(AS PASSED BY THE HOUSES OF PARLIAMENT—

LOK SABHA ON 27 DECEMBER, 2017  
DEEMED TO HAVE BEEN PASSED BY  
THE HOUSES ON 12 JANUARY, 2018)

ASSENTED TO  
ON 19 JANUARY, 2018  
ACT NO. 9 OF 2018

**Bill No. 269-F of 2017**

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

(AS PASSED BY THE HOUSES OF PARLIAMENT)

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BILL

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

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Goods and Services Tax (Compensation to States) Amendment Act, 2017. Short title and commencement.

(2) It shall be deemed to have come into force on the 2nd day of September, 2017.

15 of 2017.

**2.** In the Goods and Services Tax (Compensation to States) Act, 2017, in the Schedule,— Amendment to Schedule.

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

(1)	(2)	(3)	(4)
"4A	Motor vehicles for the transport of not more than thirteen persons, including the driver.	8702 10, 8702 20, 8702 30 or 8702 90	Twenty-five per cent. <i>ad valorem</i> .";

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

Repeal and savings.

**3.** (1) The Goods and Services Tax (Compensation to States) Amendment Ordinance, 2017 is hereby repealed. Ord. 5 of 2017.

(2) Notwithstanding such repeal, anything done or any action taken under the Goods and Services Tax (Compensation to States) Act, 2017, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act as amended by this Act. 15 of 2017.

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**BILL**

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

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*(As passed by the Houses of Parliament)*