

13 of 2017.

134. In section 25 of the Integrated Goods and Services Tax Act, 2017, in sub-section (I), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Amendment of section 25.

13 of 2017.

135. (I) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 666(E), dated the 28th June, 2017, issued by the Central Government, on the recommendations of the Council, in exercise of the power under sub-section (I) of section 5 of the Integrated Goods and Services Tax Act, 2017,—

Retrospective exemption from, or levy or collection of, integrated tax in certain cases.

(i) no integrated tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);

(ii) integrated tax at the rate of twelve per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (I) been in force at all material times.