G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 11 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 amendments in the notification
of the Government of India, in the Ministry of Finance (Department of Revenue), No.3/2017-
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. 675(E) dated the 28th
June, 2017, namely:

In the said notification,

(i) in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall
be inserted, namely: -

“(6) Petroleum operations or coal bed methane operations undertaken under specified
contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage
Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be
inserted, namely: -

“Provided that where the said goods so supplied are sought to be disposed of in non-
serviceable form, after mutilation, the recipient of outward supply or the transferee, as the
case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of
such goods subject to the condition that the recipient of outward supply or the transferee, as
the case may be, produces before the Deputy Commissioner of Central tax or the Assistant
Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant
Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods,
a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in
the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said
goods are non-serviceable and have been mutilated before disposal.”.

2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India