[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. 01/2025- Integrated Tax (Rate)

New Delhi, the 16th January, 2025

G.S.R. .....(E).-In exercise of the powers conferred by sub-section (1) of section 5 and Integrated Goods and Services Tax Act, 2017 (13of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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. 1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017, namely:

In the said notification, -

(a) in the Schedule I – 5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"98B.	1904	Fortified Rice Kernel (FRK)";

(b) in the Schedule III – 18%, against S. No. 15, in column (3), after the words "commonly known as Murki", the words ", Fortified Rice Kernel (FRK)" shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.".

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

(Amreeta Titus)

Deputy Secretary

Note: -The principal notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017, and was last amended *vide* notification No. 5/2024 –Integrated Tax (Rate), dated the 08th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 613(E), dated the 08th October, 2024.