NOTIFICATION
The 27th July, 2018


In the said notification, -

(i) in the Table, after serial number 10, the following serial number with its the entries shall be inserted under the appropriate columns, namely: -

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td>“11” Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to banks or non-banking Financial company (NBFCs)</td>
<td>Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm</td>
<td>A banking company or a non-banking financial company, located in the taxable territory.</td>
</tr>
</tbody>
</table>

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

[No. 24908–FIN-CT1-TAX–0043/2017]

By order of the Governor

Under Secretary to Government