



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUBSECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
NOTIFICATION
No. 25/2024-Central Tax

New Delhi, the 9th October, 2024.

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R 868 (E), dated 13th September, 2018, namely:—

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,—

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely—

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F No. CBIC-190354/149/2024-TO(TRU-II)]

(Amreeta Titus)
Deputy Secretary

Note:- The principal notification no. 50/2018- Central Tax, was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R 868 (E), dated 13th September, 2018 and last amended *vide* notification no. 73/2018-Central Tax, number G.S.R 1250(E), dated 31st December, 2018.