[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. 09/2026- Integrated Tax (Rate)

New Delhi, the 27th October, 2026

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), 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), number 14/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 689(E) dated the 28th June, 2017, namely:-

In the said notification, for clause (v) the following clause shall be substituted, namely: –

"(v) Delivery services, other than postal and courier services, except where the person supplying such services through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017."

2. This notification shall come into force with effect from the 1st day of November, 2026.

[F.No. 190354/142/2026-TRU Section-CBIC]

(Md Adil Ashraf)
Under Secretary to the Government of India.

Note: - The principal notification number 14/2017 –Integrated Tax (Rate), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 689(E), dated the 28th June, 2017, and was last amended *vide* notification number 17/2025 –Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 670(E), dated 17th September, 2025.