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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 10/2026-Integrated Tax (Rate)

New Delhi, the 27th October, 2026

G.S.R.....(E). - In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the following class of registered person, namely: -

(i) Concessionaire under a concession agreement, who supplies operation and maintenance services to the concessioning authority during the concession period,

as the registered persons, who shall pay integrated tax on the supply of such operation and maintenance services on the amount charged or debited from the Escrow Account, maintained in accordance with the concession agreement, towards operation and maintenance expenses incurred by such registered persons, in a tax period in which such expenditure is so charged or debited.

2. *Explanation*: - For the purpose of this notification, -

(i) "Concession Agreement" means an agreement entered into between a concessionaire and the concessioning authority under the Toll-Operate-Transfer model, whereby the concessionaire is granted the exclusive rights to demand, collect and appropriate toll in respect of a road or highway and is required to operate and maintain such road or highway during the concession period where the concessionaire is required to pay the concession fee upfront;

(ii) "Concessioning authority" means the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity which enters into the Concession Agreement.

3. 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