

[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  
CENTRAL BOARD OF EXCISE AND CUSTOMS**

**Notification No. 2/2017 – Integrated Tax**

**New Delhi, the 19<sup>th</sup> June, 2017  
29 Jyaistha, 1939 Saka**

**G.S.R . (E).** - In exercise of the powers conferred by sub-section (2) of section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act), read with sub-rule (2) of rule 14 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby notifies the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

Explanation.- For the purposes of this notification,-

- (a) “online information and database access or retrieval services” has the same meaning as assigned to it in sub-section (17) of section 2 of the said Act;
- (b) “non-taxable online recipient” has the same meaning as assigned to it in sub-section (16) of section 2 of the said Act.

2. This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)  
Under Secretary to the Government of India