

**HARYANA GOVERNMENT**  
EXCISE AND TAXATION DEPARTMENT

**Notification**

The 25th January, 2018

**No. 23/ST-2.**— In exercise of the powers conferred by sub-section (3) of section 9 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on the recommendations of the Council, hereby makes the following amendments in the Haryana Government, Excise and Taxation Department, notification No. 48/ST-2, dated the 30th June, 2017, namely:-

**Amendment**

In the Haryana Government, Excise and Taxation Department, notification No. 48/ST-2, dated the 30th June, 2017,-

- (i) in the Table, after serial number 5 and the entries thereagainst, the following serial number and the entries thereagainst shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Haryana Goods and Services Tax Act, 2017 (19 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Haryana Goods and Services Tax Act, 2017.”;

- (ii) in the Explanation, after clause (e), the following clause shall be added, namely: -

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (Central Act 4 of 1938).’.

ASHIMA BRAR,  
Special Secretary to Government Haryana,  
Excise and Taxation Department.