

**Exempted Goods under the IGST Act only**

Chapter / Heading / Sub- heading / Tariff item item	Description of Goods	Rate %	Condition	IGST Notification No.	IGST Notification Date	Effective date	Remarks
402	Skimmed milk powder, or concentrated milk.	Nil	When supplied to a distinct person as per sub-section(4) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017), for use in production of milk [for distribution through dairy cooperatives] and not for further supply of skimmed milk powder, or concentrated milk as such.	30/2017- Integrated Tax (Rate)	22.09.2017	22.09.2017	402
402	Skimmed milk powder, or concentrated milk.	Nil	When supplied to a distinct person as per sub-section(4) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017), for use in production of milk <sup>1</sup> [for distribution through dairy cooperatives or companies registered under the Companies Act, 2013 (18 of 2013)] and not for further supply of skimmed milk powder, or concentrated milk as such.	50/2017- Integrated Tax (Rate)	14.11.2017	15.11.2017	1. Substituted for the brackets and words "[for distribution through dairy cooperatives] "

-	Any supply of goods	Supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, Explanation. -For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.	11/2019-IntegratedTax (Rate)	29.06.2019	01.07.2019	
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