



Government of India Ministry of Finance Department of Revenue (Tax Research Unit) To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All) / The Principal Director Generals/ Director Generals (All) Madam/Sir, Subject: Information received from Ministry of Civil Aviation (MoCA) with respect to Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue- reg. The undersigned is directed to refer to O.M. dated 20.01.2025 (copy enclosed) from Ministry of Civil Aviation (MoCA) providing information in respect of Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue. 2. It may be recalled that based on recommendations of the 54th GST Council meeting held on 09.09.2024 import of services by an establishment of a foreign airlines compan.....