

**[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 INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION  
No. 42/2023 – CENTRAL TAX**

**New Delhi, the 25<sup>th</sup> August, 2023**

G.S.R.....(E).— In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2023 – Central Tax, dated the 24<sup>th</sup> May, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 385(E), dated the 24<sup>th</sup> May, 2023, namely: —

(i) for the words, letter and figure “months of April, 2023, May, 2023 and June, 2023” the words, letter and figure “months of April, 2023, May, 2023, June, 2023 and July, 2023” shall be substituted;

(ii) for the words, letters and figure “thirty-first day of July, 2023”, the words, letter and figure “twenty-fifth day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of July, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)  
Director

Note: The principal notification No. 12/2023 –Central Tax, dated the 24<sup>th</sup> May, 2023 was published in the Gazette of India, Extraordinary vide number G.S.R. 385(E), dated the 24<sup>th</sup> May, 2023 and was last amended by notification No. 19/2023 –Central Tax, dated the 17<sup>th</sup> July, 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 507(E), dated the 17<sup>th</sup> July, 2023.