

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (ii)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

NOTIFICATION

No. 47/2023- Central Tax

New Delhi, dated the 25th September, 2023

S.O....(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2023-Central Tax, dated the 31st July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* number S.O. 3424(E), dated the 31st July, 2023, namely:-

In the said notification, after the words “ hereby notifies the following special procedure to be followed” the words and figures “ with effect from 1st day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31st July 2023.

[F.No.CBIC-20013/7/2021-GST]

(Raghavendra Pal Singh)
Director

Note: - The principal Notification No. 30/2023- Central Tax, dated the 31st July, 2023, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O 3424(E), dated the 31st July, 2023.