

Notifications

Central Tax

Notification No. 6/2023-Central Tax (Rate)

Dated 26th July 2023

The Central Government Seeks to amend notification No. 11/2017-Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:

In the said notification, -

(A) in the Table,

(i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely: -

“Explanation. -This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 03/2022-Central Tax (Rate) dated the 13th July,2022.”;

(ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2), -

(a)for the words, figures and letters “on or before the 15th March of the preceding Financial Year”, the words, figures and letters “on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(b)after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.”; (iii) against serial number 24, in column (3), in item (i), in the Explanation, in clause(i) , sub-clause(h) shall be omitted

2.This shall come into force from 27th July 2023.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009783/ENG/Notifications>