

Notifications

Central Tax

Notification No. 2/2023-CENTRAL TAX (Rates)

Dated 28th February 2023.

The Central Government Seeks to amend notification No. 13/2017-Central Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 49th meeting held on 18.02.2023

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017),the Central Government, 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.13/2017-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. 692(E), dated the 28th June, 2017, namely: -

In the said notification, in the Explanation, in clause (h), for the words "and State Legislatures" the words ", State Legislatures, Courts and Tribunals" shall be substituted.

2. This notification shall come into force with effect from the 01st March, 2023.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009643/ENG/Notifications>