

## **Notifications**

### **Central Tax**

#### **Notification No. 1/2023-CENTRAL TAX (Rates)**

**Dated 28<sup>th</sup> February 2023.**

**The Central Government Seeks to amend notification No. 12/2017-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.**

G.S.R. -----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-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. 691(E), dated the 28<sup>th</sup> June, 2017, namely:

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely:

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”

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

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1009642/ENG/Notifications>