

**Notifications**  
**Central Tax**  
**Notification No. 31/2023-Central Tax**  
**Dated 31<sup>st</sup> July 2023**

**The Central Government Seeks to amend Notification No. 27/2022 dated  
26.12.2022.**

G.S.R....(E).—In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue) No. 27/2022-Central Tax, dated the 26<sup>th</sup>December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R. 903(E), dated the 26<sup>th</sup> December, 2022, namely:-

In the said notification, after the words, "State of Gujarat", the words "and the State of Puducherry" shall be inserted.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009809/ENG/Notifications>