

## **Notifications**

### **Central Tax**

#### **Notification No. 05/2023-Central Tax**

**Dated 31<sup>st</sup> March 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 amendment 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, for the words, "provisions of", the words "proviso to" shall be substituted.

2.They shall be deemed to have come into force from the 26<sup>th</sup> day of December, 2022

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009687/ENG/Notifications>.