

Notifications

Central Tax

Notification No. 13/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 12/2017- Central Tax (Rate) dated 28.06.2017.

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,

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of- (a)water supply; (b)public health; (c)sanitation conservancy; (d)solid waste management; and (e)slum improvement and upgradation	Nil	Nil

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item(a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2.This notification shall come into force with effect from the 20th day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009894/ENG/Notifications>