

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 08/2023- Central Tax (Rate)**

New Delhi, the 26<sup>th</sup> July, 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 notification, in Annexure III, for the words and figures “during the Financial Year \_\_\_\_ under forward charge”, the words and figures “from the Financial Year \_\_\_\_ under forward charge and have not reverted to reverse charge mechanism ” shall be substituted.

2. This notification shall come into force with effect from 27<sup>th</sup> July, 2023.

[F. No. –CBIC-190354/133/2023-TO(TRU-II)-CBEC]

(Rajeev Ranjan)  
Under Secretary to the Government of India

Note: -The principal notification no. 13/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification no. 02/2023 -Central Tax (Rate), dated the 28<sup>th</sup> February, 2023 published in the official gazette vide number G.S.R. 142(E), dated the 28<sup>th</sup> February, 2023.