

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

No. 03/2024- Central Tax

New Delhi, dated the 5<sup>th</sup> January, 2024

S.O.....(E).– In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 30/2023-CT, dated the 31<sup>st</sup> July, 2023 published vide number S.O. 3424(E), dated the 31<sup>st</sup> July, 2023, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from 1<sup>st</sup> day of January, 2024.

[F.No.CBIC-20001/7/2023-GST]

(Raghavendra Pal Singh)  
Director