

**[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. 47/2023- Central Tax**

**New Delhi, dated the 25<sup>th</sup> September, 2023**

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 makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2023-Central Tax, dated the 31<sup>st</sup> July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* number S.O. 3424(E), dated the 31<sup>st</sup> July, 2023, namely:-

In the said notification, after the words “ hereby notifies the following special procedure to be followed” the words and figures “ with effect from 1<sup>st</sup> day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31<sup>st</sup> July 2023.

[F.No.CBIC-20013/7/2021-GST]

(Raghavendra Pal Singh)  
Director

Note: - The principal Notification No. 30/2023- Central Tax, dated the 31<sup>st</sup> July, 2023, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O 3424(E), dated the 31<sup>st</sup> July, 2023.