

[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)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION  
No. 05/2023- Central Tax**

**New Delhi, dated the 31<sup>st</sup> March, 2023**

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.

[F. No. CBIC-20013/1/2023-GST]

(Alok Kumar)

Director

Note: - The principal Notification No. 27/2022- Central Tax, dated the 26<sup>th</sup> December, 2022, was 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.