

[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- Integrated Tax (Rate)

New Delhi, the 26 July, 2023

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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.10/2017-Integrated 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. 685(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 the 27th 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. 10/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide notification no. 02/2023-Integrated Tax (Rate), dated the 27th February, 2023 published in the official gazette vide number G.S.R. 144(E), dated the 28th February, 2023.