



**[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. 10/2023 – Central Tax**

**New Delhi, the 10<sup>th</sup> May, 2023**

G.S.R.....(E).- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 196(E), dated 21<sup>st</sup> March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of August, 2023, for the words “ten crore rupees”, the words “five crore rupees” shall be substituted.

[F. No. CBIC- 20021/1/2023-GST]

(Alok Kumar)

Director

Note: The principal notification No. 13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 196(E), dated the 21<sup>st</sup> March, 2020 and was last amended *vide* notification No. 17/2022-Central Tax, dated the 1<sup>st</sup> August, 2022, published *vide* number G.S.R. 612(E), dated the 1<sup>st</sup> August, 2022.