

**[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. 13/2024 – Central Tax**

**New Delhi, the 10<sup>th</sup> July, 2024**

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 rescinds the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 27/2022-Central Tax, dated the 26<sup>th</sup> December, 2022 published vide number G.S.R 903(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 26<sup>th</sup> December, 2022, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from the date of its publication in Official Gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)  
Director