

**[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. 23/2023 – CENTRAL TAX**

**New Delhi, dated the 17<sup>th</sup> July, 2023**

G.S.R.....(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 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, the Ministry of Finance (Department of Revenue), No. 03/2023– Central Tax, dated the 31<sup>st</sup> March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 246(E), dated the 31<sup>st</sup> March, 2023, namely: —

In the said notification, for the words, letter and figure “30<sup>th</sup> day of June, 2023” the words, letter and figure “31<sup>st</sup> day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30<sup>th</sup> day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)  
Director

Note: The principal notification No. 03/2023– Central Tax, dated the 31<sup>st</sup> March, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 246(E), dated the 31<sup>st</sup> March, 2023.