



**NOTIFICATION NO. 27/2022 - CENTRAL TAX [G.S.R. 903(E)/F.NO. CBIC-20001/2/2022-GST], DATED 26-12-2022 [UPDATED]**

*[As Amended by Notification No. 5/2023-Central Tax [G.S.R. 248(E)/F. No. Cbic-20013/1/2023-Gst], dated 31-3-2023, Notification No. 31/2023-Central Tax [G.S.R. 574(E)/F. No. Cbic-20006/20/2023-Gst], dated 31-7-2023 and Notification No. 54/2023-Central Tax [G.S.R. 846(E)/F. No. Cbic-20006/23/2023-Gst], dated 17-11-2023.]*

*[Rescinded by Notification No. 13/2024-Central Tax, dated 10-07-2024]*

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 specifies that the <sup>1</sup>[proviso to] sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the <sup>2</sup>[States of Andhra Pradesh, Gujarat, and Puducherry].

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*1 Substituted for "provisions of" by Notification No. 5/2023 - Central Tax [G.S.R. 248(E)/F.NO. CBIC-20013/1/2023-GST], dated 31-3-2023, w.e.f. 31-3-2023.*

*2 Substituted for "State of Gujarat and the State of Puducherry" by Notification No. 54/2023-Central Tax [G.S.R. 846(E)/F. NO. CBIC-20006/23/2023-GST], dated 17-11-2023, w.e.f. 17-11-2023. Earlier, the italicised words were inserted by Notification No. 31/2023-Central Tax [G.S.R. 574(E)/F.NO. CBIC-20006/20/2023-GST], dated 31-7-2023, w.e.f. 31-7-2023.*