



**NOTIFICATION NO. 66/2017-CENTRAL TAX, DATED 15-11-2017**

*[As Amended by Notification No. 50/2023 - Central Tax, dated 29-9-2023]*

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) and in supercession of Notification No. 40/2017-Central Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1254(E), dated the 13th October, 2017, except as respects things done or omitted to be done before such supercession, the Central Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act <sup>1</sup>, *other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,* as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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*1 Inserted by Notification No. 50/2023 - Central Tax, dated 29-9-2023, w.e.f. 1-10-2023.*