



[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)

Notification  
No. 07/2025- Central Tax (Rate)

New Delhi, the 16<sup>th</sup> January, 2025.

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 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 number 13/2017-Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

[F.No. 190354/2/2025-TO (TRU-II)]

(Md. Adil Ashraf)  
Under Secretary to the Government of India.

Note: -The principal notification number 13/2017 -Central Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended *vide* notification no. 09/2024 -Central Tax (Rate) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 623(E), dated the 08th October, 2024.