

The Institute of Chartered Accountants of India Set up by an Act of Parliament

[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. 10/2025 - Central Tax

New Delhi, the 13th March, 2025

G.S.R.....(E).– In exercise of the powers conferred by section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 609(E), dated the 19th June, 2017, namely: -

In the said notification, in Table, -

(i) for serial number 7 and the entries relating thereto, the following shall be substituted, namely: -

"7.	Alwar	Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa,
		Karauli, Sawaimadhopur, Sikar and Jhunjhunu in the state of Rajasthan.";

(ii) for serial number 23, and the entries relating thereto, the following shall be substituted, namely:-

"23.	Chennai	Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet,
	Outer	Tiruvallur, Kanchipuram, Chengalpattu and areas covered under Pallavaram Cantonment
		Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in
		existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of
		Tamil Nadu";

(iii) for serial number 49 and the entries relating thereto, the following shall be substituted, namely: -

"49. Jaipur Districts of Jaipur, Ajmer, Beawer and Tonk in the state of Rajasthan.";	
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(iv) for serial number 53 and the entries relating thereto, the following shall be substituted, namely: -

"53.	Jodhpur	Districts	of Jodhpur	, Phalodi,	Nagaur,	Didwana-Ku	ıchama	n, Pali, Siroh	i, Ja	ılore,	Barm	ıer,
	_	Balotra,	Jaisalmer,	Bikaner,	Churu,	Ganganagar	and I	Hanumangarh	in	the	state	of
		Rajastha	n.";					-				

(v) for serial number 63, and the entries relating thereto, the following shall be substituted, namely:-

"63.	Madurai	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin,										
		Tirunelveli, Tenkasi, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of										
		Palayam Firka of Vedasandur Taluk) in the State of Tamil Nadu.										
		The territorial waters and the seabed and sub soil underlying such waters from where the										
		nearest point of the appropriate baseline is located in the state of Tamil Nadu and the										
		Union territory of Puducherry.";										

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(vi) for serial number 100 and the entries relating thereto, the following shall be substituted, namely:-

"100.	Tiruchirapalli	Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur,
	_	Thiruvarur, Nagapattinam, Mayiladuthurai, Cuddalore, and D. Gudalur village
		of Palayam Firka of Vedasandur Taluk of Dindigul District in the State of Tamil
		Nadu.";

(vii) for serial number 102 and the entries relating thereto, the following shall be substituted, namely:-

"102.	Udaipur	Districts of	Udaipur, S	Salumbar,	Rajsam	and, E	Bhilwa	ıra, Chitto	rgar	h, Pı	atapga	arh,
		Dungarpur,	Banswara,	Bundi,	Baran,	Kota	and	Jhalawar	in	the	state	of
		Rajasthan.";										

[F. No. CBIC-20016/8/2025-GST]

(Raushan Kumar)

Under Secretary to the Government of India.

Note: - The principal notification No. 02/2017-Central Tax, was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 609(E), dated the 19th June, 2017 and was last amended by notification No. 27/2024-Central Tax, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 729(E), dated the 25th November 2024.