



The Institute of Chartered Accountants of India
GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-203

Special procedure to be followed by manufacturers of Pan Masala and Tobacco products to be effective from 1st January, 2024

[Notification No. 30/2023-CT dt. 31.07.2023](#) specifying the special procedure to be followed by a registered person engaged in manufacturing of Pan Masala, Tobacco, Cigarettes, Hookah etc., has been amended to provide that the said special procedure shall become effective from 01.01.2024.

[Notification No. 47/2023-CT dt. 25.09.2023](#)

Vice - Chairman
GST & Indirect Taxes Committee

Chairman
GST & Indirect Taxes Committee

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