[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

## Government of India Ministry of Finance (Department of Revenue) Central Board of Indirect Taxes and Customs

## Notification No. 23/2021 – Central Tax New Delhi, the 1<sup>st</sup> June, 2021

G.S.R....(E).– In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2020 – Central Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 21<sup>st</sup> March, 2020, namely: –

In the said notification, in the first paragraph, after the words "notifies registered person, other than", the words "a government department, a local authority," shall be inserted.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 13/2020- Central Tax, dated the 21<sup>st</sup> March, 2020, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 196(E), dated the 21<sup>st</sup> March, 2020 and was last amended *vide* notification number 05/2021 – Central Tax, dated the 8<sup>th</sup> March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 160(E), dated the 8<sup>th</sup> March, 2021.