

**[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. 18/2023- CENTRAL TAX**

**New Delhi, the 17th July, 2023**

G.S.R. ....(E).— In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10<sup>th</sup> November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10<sup>th</sup> November, 2020, namely: —

In the said notification, in the fourth proviso:-

- (i) for the words, letter and figure “tax periods April 2023 and May 2023”, the words, letter and figure “tax periods April 2023, May 2023 and June 2023” shall be substituted;
- (ii) for the words, letters and figure “thirtieth day of June, 2023”, the words, letter and figure “thirty-first day of July, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30<sup>th</sup> day of June, 2023.

[F. No. CBIC-20006/10/2023-GST]

(Alok Kumar)

Director

Note: The principal notification No. 83/2020 –Central Tax, dated the 10<sup>th</sup> November, 2020 was published in the Gazette of India, Extraordinary vide number G.S.R. 699(E), dated the 10<sup>th</sup> November, 2020 and was last amended by notification No. 14/2023 –Central Tax, dated the 19<sup>th</sup> June, 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 448(E), dated the 19<sup>th</sup> June, 2023.