

**MINISTRY OF FINANCE****(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 31st July, 2023

**No. 31/2023- Central Tax**

**G.S.R. 574(E).**—In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, the Ministry of Finance (Department of Revenue) No. 27/2022-Central Tax, dated the 26<sup>th</sup> December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 903(E), dated the 26<sup>th</sup> December, 2022, namely:-

In the said notification, after the words, “State of Gujarat”, the words “and the State of Puducherry” shall be inserted.

[F. No. CBIC-20006/20/2023-GST]

ALOK KUMAR, Director

**Note:-** The principal Notification No. 27/2022- Central Tax, dated the 26th December, 2022, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 903(E), dated the 26th December, 2022 and was last amended, vide notification number 05/2023 – Central Tax, dated the 31st March, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 248(E), dated the 31st March, 2023.

**अधिसूचना**

नई दिल्ली, 31 जुलाई, 2023

**सं. 32/2023-केन्द्रीय कर**

**सा.का.नि. 575(अ).**—आयुक्त, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 44 के पहले परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, ऐसे रजिस्ट्रीकृत व्यक्ति, जिसका वित्तीय वर्ष 2022-23 में सकल आवर्त दो करोड़ रुपये तक है, को उक्त वित्तीय वर्ष हेतु वार्षिक विवरणी फाइल करने से छूट प्रदान करते हैं।

[फा. सं. सीबीआईसी-20006/20/2023-जीएसटी]

आलोक कुमार, निदेशक

**NOTIFICATION**

New Delhi, the 31st July, 2023

**No. 32/2023 – Central Tax**

**G.S.R. 575(E).**—In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/20/2023-GST]

ALOK KUMAR, Director