



GSR (E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 13/2017-Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:- In the said notification, in the Table,- against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted. against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has