[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 Excise and Customs

Notification No. 24/2017 – Central Tax

New Delhi, the 21st August, 2017

G.S.R. _____. In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 and notification No. 21/2017-Central Tax dated 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. number 997 (E), dated the 08th August, 2017, the Board, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance vide No. 23/2017–Central Tax, G.S.R. 1024(E), dated the 17th August, 2017, namely:-

(i) in the table,

(a) in Sl. No. 1, in column (3), for the figures, letters and word "20th August, 2017", the figures, letters and word "25th August, 2017" shall be substituted;

(b) in Sl. No. 2, in column (4), in item (i), for the figures, letters and word "20th August, 2017", the figures, letters and word "25th August, 2017" shall be substituted;

(c) in Sl. No. 2, in column (4), in item (iii), for the figures, letters and words"21st day of August, 2017", the figures, letters and words"26th day of August, 2017" shall be substituted;

(d) in Sl. No. 3, in column (3), for the figures, letters and word "20th August, 2017", the figures, letters and word "25th August, 2017" shall be substituted;

(ii) in paragraph 2, after the words "electronic credit ledger" occurring before the Explanation, the words, figures and letters "on or before 25th August, 2017" shall be inserted.

2. This notification shall come into force with effect from the date of publication in the Official Gazette.

[F. No. 349/74/2017-GST(Pt.)]

(Shankar Prasad Sarma)
Under Secretary to the Government of India

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Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 23/2017-Central Tax, dated the 17th August, 2017, published vide G.S.R number 1024 (E) dated the 17th August, 2017.