

[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)

Notification No. 46/2017- Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 10 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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No.8/2017-Central Tax, dated the 27<sup>th</sup> June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 647 (E), dated the 27<sup>th</sup> June, 2017, namely:-

In the said notification,-

- (i) for the words “seventy-five lakh rupees”, the words, “one crore rupees” shall be substituted;
- (ii) for the words “fifty lakh rupees”, the words, “seventy-five lakh rupees” shall be substituted;

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to Government of India