

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 23/2019-Central Tax (Rate)**

New Delhi, the 30<sup>th</sup> September, 2019

G.S.R.....(E).- In exercise of the powers conferred by section 148 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.4/2018-Central Tax (Rate), dated the 25<sup>th</sup> January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 67(E), dated the 25<sup>th</sup> January, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

“Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1<sup>st</sup> April, 2019.”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2019.

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 4/2018 - Central Tax (Rate), dated the 25<sup>th</sup> January, 2018, *vide* number G.S.R. 67 (E), dated the 25<sup>th</sup> January, 2018.