

# Reverse charge deferred for procurement from unregistered dealer's till 30.09.2018

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editor

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
Notification No. 12/2018–Central Tax (Rate)**

New Delhi, the 29<sup>th</sup> June, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017 – Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680 (E), dated the 28<sup>th</sup> June, 2017, and last amended vide notification No. 10/2018-Central Tax (Rate), dated the 23<sup>rd</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 269 (E), dated the 23<sup>rd</sup> March, 2018, namely:-

In the said notification, for the figures, letters and words “30<sup>th</sup> day of June, 2018”, the figures, letters and words “30<sup>th</sup> day of September, 2018” shall be substituted.

[F. No.349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L)

Under Secretary to the Government of India

Note: – The principal notification No.8/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 680 (E), dated the 28<sup>th</sup> June, 2017 and last amended vide notification No. 10/2018-Central Tax (Rate), dated the 23<sup>rd</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 269 (E), dated the 23<sup>rd</sup> March, 2018.

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