

**[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 Indirect Taxes and Customs**

**Notification No 36/2021-Central Tax**

**New Delhi, the 24<sup>th</sup> September, 2021**

G.S.R.....(E).– In exercise of the powers conferred by sub-section (6D) of section 25 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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 03/2021-Central Tax, dated the 23<sup>rd</sup> February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 132(E), dated the 23<sup>rd</sup> February, 2021, namely:

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In the said notification, in the first paragraph after the words “hereby notifies that the provisions of”, the words, brackets, figure and letter “sub-section (6A) or” shall be inserted.

[F. No. CBIC-20006/26/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: - The principal Notification No. 03/2021 -Central Tax, dated the 23<sup>rd</sup> February, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 132(E), dated the 23<sup>rd</sup> February, 2021.