

**Change in notification no. 39 dt 13102017 for refund u/s 54 and 55****Notification No: 10/2018-CT****Classification: Others****Date: 23-03-2018**

**G.S.R....(E).**- In exercise of the powers conferred by sub-section (1) of section 6 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”), on the recommendations of the Council, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue [Notification No. 39/2017 - Central Tax](#) dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253 (E) dated **the 13<sup>th</sup> October, 2017**, namely:-

In the said notification, for the words and figures “except rule 96”, the words, figures, brackets and letter ‘except sub **rules (1) to (8) and sub rule (10) of rule 96**” shall be substituted.

**Note:-** The principal [notification No. 39/2017-Central Tax, dated the 13<sup>th</sup> October, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1253 (E), dated the 13<sup>th</sup> October, 2017.