

Amend notification No. 4/2018 - Central Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.

Notification No: 23/2019-CTR

**Classification: Time of Supply
- Developer**

Date: 30-09-2019

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 25th 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 25th 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 1st April, 2019.”.

2. This notification shall come into force with effect from the **1 st day of October, 2019.**

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