

[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)

NOTIFICATION  
No. 01/2023 -Central Tax (Rate)

New Delhi, the 28<sup>th</sup> February, 2023.

G.S.R. -----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 amendment further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01<sup>st</sup> March, 2023.

[F.No.- CBIC-190354/21/2023-TO(TRU-II)-CBEC]

(Rajeev Ranjan)  
Under Secretary

Note: The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 691 (E), dated the 28th June, 2017 and last amended *vide* notification No. 15/2022 - Central Tax (Rate), dated the 30<sup>th</sup> December, 2022 *vide* number G.S.R. 926(E), dated the 30<sup>th</sup> December, 2022.