

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

**New Delhi: 28.02.2023**

**Notification No. 04/2023 - Central Tax (Rate)**

**G.S.R. 150(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, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), [No.2/2017-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. 674(E), dated the 28th June, 2017, namely: -

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall come into force on the 1st day of March, 2023.

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

RAJEEV RANJAN Under Secy.

**Note:** The principal [notification No.2/2017-Central Tax \(Rate\)](#), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E)., dated the 28th day of June, 2017 and was last amended by [notification No. 13/2022 –Central Tax \(Rate\)](#), dated the 30th December, 2022 published in the Gazette of India, Extraordinary, Part II,

Section 3, Sub-section (i) *vide* number G.S.R. 919(E)., dated the 30th December, 2022.