

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)**

**NOTIFICATION**

New Delhi, the 17th August, 2023

**No. 39/2023-Central Tax**

**G.S.R. 612(E)**—In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017, namely: -

In the said notification, in Table II, with effect from the 4<sup>th</sup> April, 2022, -

- (i) for serial number 39 and the entries relating thereto, the following serial number and entries shall be substituted and shall be deemed to have been substituted, namely:-

|     |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| “39 | Guntur | Districts of West Godavari, Krishna, NTR, Eluru, Guntur, Bapatla, Palnadu, Prakasam, SPS Nellore, mandals of Kovvur, Chagullu, Tallapudi, Nidadavole, Undrajavaram, Peravali, Devarapalle, Gopalapuram and Nallajerla of East Godavari District and mandals of Gudur, Chillakur, Kota, Vakadu, Chittampur, Balayapalli, Venkatagiri, Dakkili, Ozili, Naidupet, Pellakur, Doravarisatram, Sullurpeta and Tada of Tirupati District in the state of Andhra Pradesh.<br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Andhra Pradesh.”; |
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- (ii) for serial number 101 and the entries relating thereto, the following serial number and entries shall be substituted and shall be deemed to have been substituted, namely:-

|      |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| “101 | Tirupati | Districts of Chittoor, YSR Kadapa, Anantpur, Annamayya, Sri Satyasai, Nandyal, Kurnool and mandals of Buchi Naidu Kandriga, Varadaiahpalem, Satyavedu, Srikalahasti, Thottambedu, Renigunta, yerpedu, Kumara Venkata Bhupala Puram, Nagalapuram, Pichatur, Narayanavanam, Tirupati Urban, Tirupati Rural, Chandragiri, Pakala, Ramachandrapuram, Vadamalapet, Puttur, Yerravaripalem and Chinnagottigallu of Tirupati district in the State of Andhra Pradesh.”; |
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- (iii) for serial number 107 and the entries relating thereto, the following serial number and entries shall be substituted and shall be deemed to have been substituted, namely:-

|      |               |                                                                                                                                                                                                                                                                                                                                                                                    |
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| “107 | Visakhapatnam | In the Districts of Srikakulam Vizianagaram, Visakhapatnam, Anarkapalli, Alluri Sitaramaraju, Parvatipurammanyam, Dr. B.R. Ambedkar Konaseema, Kakinada and mandals of Rajamahendravaram Urban, Rajamahendravaram Rural, Kadiam, Rajanagaram, Seethanagaram, Korukonda, Gokavaram, Anaparthi, Biccavolu and Rangampeta of East Godavari District in the State of Andhra Pradesh.”. |
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[F. No. CBIC-20016/18/2023-GST]

RAGHAVENDRA PAL SINGH, Director

**Note:** The principal notification No. 02/2017- Central Tax, dated the 19<sup>th</sup> June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017, and subsequently amended *vide* Notification No. 02/2021 – Central Tax, dated the 12<sup>th</sup> January, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 18(E), dated the 12<sup>th</sup> January, 2021 and last amended *vide* Notification No. 02/2022-Central Tax dated the 11<sup>th</sup> March, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 193(E), dated the 11<sup>th</sup> March, 2022.