"(iva) शंकाओं के निवारण हेतु, यह स्पष्ट किया जाता है कि शैक्षिक संस्थानों में प्रवेश के लिए प्रवेश परीक्षा आयोजित करने के लिए नेशनल टेस्टिंग एजेंसी सहित केंद्र सरकार या राज्य सरकार द्वारा स्थापित किसी भी प्राधिकरण, बोर्ड या निकाय को शिक्षण संस्थानों में प्रवेश के लिए प्रवेश परीक्षा के संचालन के माध्यम से सेवाएं प्रदान करने के सीमित उद्देश्य के लिए शैक्षिक संस्थान माना जाएगा।"

2. यह अधिसूचना दिनांक 01 मार्च, 2023 से लागू होगी।

[फा. सं. सीबीआईसी-190354/21/2023- टीओ (टीआरयू-II) सीबीईसी]

राजीव रंजन, अवर सचिव

नोट: प्रधान अधिसूचना संख्या 12/2017 -केन्द्रीय कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 691 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 15/2022- केन्द्रीय कर (दर), दिनांक 30 दिसम्बर, 2022, जिसे सा.का.नि 926 (अ), दिनांक 30 दिसम्बर, 2022 के तहत प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 28th February, 2023

No. 01/2023 -Central Tax (Rate)

G.S.R. 141(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 01st March, 2023.

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

RAJEEV RANJAN Under Secy.

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