

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 28/2023–Central Tax**

New Delhi, dated the 31st July, 2023

S.O.(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2023 (8 of 2023), the Central Government hereby appoints, —

- (a) the 1st day of October, 2023, as the date on which the provisions of sections 137 to 162 (except sections 149 to 154) of the said Act shall come into force;
- (b) the 1st day of August, 2023, as the date on which the provisions of sections 149 to 154 of the said Act shall come into force.

[F.No.CBIC-20006/20/2023-GST]

(Alok Kumar)
Director