

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(Central Board of Indirect Taxes and Customs)**

**NOTIFICATION**

New Delhi, the 25th August, 2020

**No. 63/2020—Central Tax**

**G.S.R. 527(E).**—In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 1<sup>st</sup> day of September, 2020, as the date on which the provisions of section 100 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

[F. No. 20/06/09/2019-GST]

PRAMOD KUMAR, Director