MINISTRY OF FINANCE

(Department of Revenue)

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

New Delhi, the 1st June, 2021

No. 16/2021 - Central Tax

S.O. 2129(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021) (hereinafter referred to as the said Act), the Central Government hereby appoints the 1st day of June, 2021, as the date on which the provisions of section 112 of the said Act shall come into force.

[F. No. CBIC-20001/5/2021] RAJEEV RANJAN, Under Secy.