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## Government of India Ministry of Finance (Department of Revenue) Central Board of Indirect Taxes and Customs

## Notification No. 01/2020 - Central Tax

New Delhi, the 01<sup>st</sup> January, 2020

G.S.R. .....(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 January, 2020, as the date on which the provisions of sections 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

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

(Pramod Kumar) Director, Government of India