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

Notification No. 39/2019 – Central Tax

New Delhi, the 31st August, 2019

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 1st day of September, 2019, as the date on which the provisions of section 103 the said Act, shall come into force.

[F. No. 20/06/12/2018-GST]

(Ruchi Bisht)
Under Secretary to the Government of India