

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**  
**Notification No. 44/2020 – Central Tax**

**New Delhi, the 8<sup>th</sup> June, 2020**

G.S.R. ....(E).— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with rule 3 of the Central Goods and Services Tax (Fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide notification No. 38/2020 – Central Tax, dated the 5<sup>th</sup> May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 272(E), dated the 5<sup>th</sup> May, 2020, the Government, hereby appoints the 8<sup>th</sup> day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

[F. No. CBEC-20/06/16/2018-GST]

(Pramod Kumar)  
Director, Government of India