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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
No. 48/2023 – Central Tax

New Delhi, dated the 29th September, 2023.

G.S.R... (E). –In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2023 (30 of 2023), the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

[F. No. CBIC-20016/29/2023-GST]

(Raghavendra Pal Singh)
Director