### MINISTRY OF FINANCE

### (Department of Revenue)

# (CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

### NOTIFICATION

New Delhi, the 6th August, 2024

## No. 16/2024-Central Tax

**S.O. 3161(E).**—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2024 (8 of 2024), the Central Government hereby appoints, —

- (a) the 1<sup>st</sup> day of October, 2024, as the date on which the provisions of sections 13 of the said Act shall come into force;
- (b) the 1<sup>st</sup> day of April, 2025, as the date on which the provisions of sections 11 and 12 of the said Act shall come into force.

[F. No. CBIC-20006/20/2023-GST]

RAGHAVENDRA PAL SINGH, Director