

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB- SECTION (ii)]**

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

**NOTIFICATION  
No. 16/2025–Central Tax**

New Delhi, dated the 17<sup>th</sup> September, 2025

**S.O. ....(E).**—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2025 (7 of 2025), the Central Government hereby appoints the 1<sup>st</sup> day of October, 2025, as the date on which the provisions of clauses (ii) and (iii) of section 121, sections 122 to 124 and sections 126 to 134 of the said Act, shall come into force.

[F. No.CBIC-20001/2/2025-GST]

(Raushan Kumar)  
Under Secretary