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**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
Notification No. 01/2020 – Integrated Tax**

**New Delhi, the 01<sup>st</sup> January, 2020**

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 1<sup>st</sup> day of January, 2020, as the date on which the provisions of section 114 of the Finance (No. 2) Act, 2019 (23 of 2019) shall come into force.

[F.No.20/06/09/2019-GST]

(Pramod Kumar)  
Director, Government of India