



[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. 09/2025–Central Tax

New Delhi, the 11<sup>th</sup> February, 2025.

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 sub-rule (1) of rule 1 of the Central Goods and Services Tax (Amendment) Rules, 2024 (hereinafter referred to as rules), issued *vide* notification No. 12/2024-Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 376(E), dated the 10th July, 2024, the Central Government hereby appoints the following dates as mentioned in column (3) of the table below, on which the provisions of rules specified in column (2) of the said table, shall come into force, namely: —

Table

S. No	Rules	Date
(1)	(2)	(3)
1	Rules 2, 24, 27 and 32	11 <sup>th</sup> day of February, 2025
2	Rules 8, 37 and clause (ii) of rule 38	1 <sup>st</sup> day of April, 2025

[No.CBIC-20006/21/2024-GST]

(Raushan Kumar)

Under Secretary to the Government of India.