

**[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. 16/2024–Central Tax**

**New Delhi, dated the 6<sup>th</sup> August, 2024**

S.O. ....(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