



**[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.22 /2019 – Central Tax**

**New Delhi, the 23<sup>rd</sup> April, 2019**

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), the Central Government hereby appoints the 21<sup>st</sup> day of June, 2019, as the date from which the provisions of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [notification No. 74/2018–Central Tax, dated the 31<sup>st</sup> December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1251(E), dated the 31<sup>st</sup> December, 2018], shall come into force.

[F. No. 20/06/16/2018-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India