



**[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. 28/2023–Central Tax**

**New Delhi, dated the 31st July, 2023**

S.O. ....(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2023 (8 of 2023), the Central Government hereby appoints, —

- (a) the 1<sup>st</sup> day of October, 2023, as the date on which the provisions of sections 137 to 162 (except sections 149 to 154) of the said Act shall come into force;
- (b) the 1<sup>st</sup> day of August, 2023, as the date on which the provisions of sections 149 to 154 of the said Act shall come into force.

[F.No.CBIC-20006/20/2023-GST]

(Alok Kumar)  
Director