



[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 Excise and Customs**

Notification No. 74/2017 – Central Tax

New Delhi, the 29th December, 2017

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 1st day of February, 2018, as the date from which the provisions of serial numbers 2(i) and 2(ii) of notification No. 27/2017 – Central Tax dated the 30th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1121 (E), dated the 30th August, 2017, shall come into force.

[F. No.349/58/2017-GST(Pt)]

(Ruchi Bisht)

Under Secretary to the Government of India