

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 6th 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, — the 1st day of October, 2024, as the date on which the provisions of sections 13 of the said Act shall come into force; the 1st 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]