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Introduction. The Finance Act 2023, Act no 8 of 2003 received the assent of the President of India on 31/03/2023 and published in the Gazette of India, Part II Section I dated 31/03/2023 amends the provisions of sections 109 and 110 and other related provisions in respect of constitution of GST Tribunal. In this article these amended provisions are discussed in brief for the information and understating of the members. Effective date. Section 1(2) (b) of the Finance Act 2023 provides that sections 128 to 163 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint. Sections 137 to 159 of the Finance Act, 2023 provides amendment to CGST Act which inc.....