



S.O. (E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of section 123 of the said Act shall come into force. [F.No.CBIC-20006/20/2023-GST] (Alok Kumar) Director