

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 .....