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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION  
No. 48/2023 – Central Tax

New Delhi, dated the 29<sup>th</sup> September, 2023.

G.S.R... (E). –In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2023 (30 of 2023), the Central Government hereby appoints the 1<sup>st</sup> day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

[F. No. CBIC-20016/29/2023-GST]

(Raghavendra Pal Singh)  
Director