[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

Notification No. 01/2023-Compensation Cess

New Delhi, the 31st March, 2023

S.O. ...(E). —In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2023 (08 of 2023), the Central Government hereby appoints the 1st day of April, 2023, as the date on which the provisions of section 163 of the said Act shall come into force.

[F. No. 190354/85/2021-TRU]

(Vikram Vijay Wanere) Under Secretary, Government of India