[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) CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION No. 16/2025–Central Tax

New Delhi, dated the 17th September, 2025

S.O.(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2025 (7 of 2025), the Central Government hereby appoints the 1st day of October, 2025, as the date on which the provisions of clauses (ii) and (iii) of section121, sections 122 to 124 and sections 126 to 134 of the said Act, shall come into force.

[F. No.CBIC-20001/2/2025-GST]

(Raushan Kumar)
Under Secretary