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**Government of India  
Ministry of Finance  
(Department of Revenue)  
[Central Board of Indirect Taxes and Customs]**

**Notification No. 02/2019 – Central Tax**

**New Delhi, the 29<sup>th</sup> January, 2019**

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, 2018 (31 of 2018), the Central Government hereby appoints the 1<sup>st</sup> day of February, 2019, as the date on which the provisions of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.

[F.No.20/06/16/2018-GST (Pt. II)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India