[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. 19/2024 – Central Tax

New Delhi, dated the 30th September, 2024

S.O.....(E).- In exercise of the powers conferred by proviso to sub-section (2) of section 171 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Goods and Services Tax Council, hereby appoints the 1st day of April, 2025 as the date from which the Authority referred to in the said section shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[No. CBIC-20016/25/2024-GST]

(Raghavendra Pal Singh) Director.