

**[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. 09/2022–Central Tax**

**New Delhi, the 5<sup>th</sup> July, 2022**

S.O. ....(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2022 (6 of 2022), the Central Government hereby appoints the 5<sup>th</sup> day of July, 2022, as the date on which the provisions of clause (c) of section 110 and section 111 of the said Act shall come into force.

[F.No.CBIC-20001/2/2022-GST]

(Rajeev Ranjan)  
Under Secretary