

**Notification to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the IGST Act, 2017**

**Notification No: 01/2020- IT**

**Classification: Others**

**Date: 01-01-2020**

**G.S.R. ....(E).**— In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 1<sup>st</sup> day of January, 2020, as the date on which the provisions of section 114 of the Finance (No. 2) Act, 2019 (23 of 2019) shall come into force.