

**The central government has appointed 18.05.2020 as the date from which the Section 128 of FA, 2020 shall come into force. The section provides for retrospective amendment of section 140 of CGST Act.**

**Notification No: 43/2020-CT**

**Classification: ACT**

**Date: 16-05-2020**

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Finance Act, 2020 (12 of 2020) (hereafter in this notification referred to as the said Act), the Central Government hereby appoints the 18th day of May, 2020, as the date on which the provisions of section 128 of the said Act, shall come into force.