

Seeks to notify the provisions of rule 138E of the CGST Rules w.e.f 21st June, 2019.

Notification No: 22 /2019 – CT

Classification: Others

Date: 23-04-2019

G.S.R.(E)— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the **21st day of June, 2019**, as the date from which the provisions of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [**notification No. 74/2018–Central Tax, dated the 31st December, 2018**], published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1251(E), dated the 31st December, 2018], shall come into force.