

**Notify the provisions of clause (c) of section 110 and section 111 of the Finance Act, 2022**

**Notification No: 09/2022–CT**

**Classification: Finance Act**

**Date: 05-07-2022**

**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 th 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.