

Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f. 01.10.2018

Notification No: 51/2018 - CT

**Classification: Electronic
Commerce Operator**

Date: 13-09-2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.