

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 15/2018 – Central Tax**

New Delhi, the 23<sup>rd</sup> March 2018

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 1<sup>st</sup> day of April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – Central Tax, dated the 7<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 204 (E), dated the 7<sup>th</sup> March, 2018, shall come into force.

[F. No.349/58/2017-GST(Pt)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India