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Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs

**Notification No. 81/2020 – Central Tax**

**New Delhi, the 10<sup>th</sup> November, 2020**

S.O. ..... (E).— In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 10<sup>th</sup> day of November, 2020, as the date on which the provisions of section 97 of the said Act shall come into force.

[F. No. CBEC 20/06/04/2020-GST]

(Pramod Kumar)  
Director, Government of India