

**[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 Indirect Taxes and Customs**

**Notification No. 39/2019 – Central Tax**

**New Delhi, the 31<sup>st</sup> August, 2019**

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 1<sup>st</sup> day of September, 2019, as the date on which the provisions of section 103 the said Act, shall come into force.

[F. No. 20/06/12/2018-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India