**[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. 37/2020 – Central Tax**

**New Delhi, the 28th April, 2020**

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) read with clause (c) of rule 9 and rule 25 of the Central Goods and Services Tax (Fourth Amendment) Rules, 2019 (hereinafter referred to as the rules), made vide notification No. 31/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 457(E), dated the 28th June, 2019, the Government, hereby appoints the 21st day of April, 2020, as the date from which the said provisions of the rules, shall come into force.

IndiaCode

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India