

Central Tax

Notification No. - 22/2019

Date -23-04-2019

Seeks to notify the provisions of rule 138E of the CGST Rules w.e.f
21st June, 2019

As per this notification 21st June 2019 is the date from which the provisions of the Central Goods and Services Tax (14th) Amendment Rules, 2018 rule 12 of [notification No. 74/2018-Central Tax, dated the 31st December, 2018] shall come into force.