

Notification No. 92/2020

Dated - 22nd December 2020

**Seeks to bring into force Sections 119,120,121,122,123,124,126,127 and
131 of Finance Act, 2020 (12 of 2020)**

CBIC has appointed the 1st January, 2021, on which the provisions of sections 119, 120, 121, 122, 123, 124, 126, 127 and 131 of the said Act have been effective.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-92-central-tax-english-2020.pdf>