

Central Goods & Services Tax Act, 2017

¹[Section 53A : Transfer of certain amounts

Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.]

¹ Section 53A inserted by Finance (No. 2) Act, 2019 (No. 23 of 2019). It is made effective from 01-01-2020 by Noti. No. 1/2020–Central Tax, dt. 01-01-2020.