

शिव प्रताप शुक्ल  
Shiv Pratap Shukla



D.O. No. 356/4/2018-TRU  
वित्त राज्य मंत्री  
भारत सरकार  
नई दिल्ली-110001  
MINISTER OF STATE FOR FINANCE  
GOVERNMENT OF INDIA  
NEW DELHI-110001

19 APR 2018

माननीय मित्र साहब,

Please refer to your letter dated 12.02.2018 regarding a representation of India Pulses and Grains Association for clarification regarding effective date and time of coming into force of a notification.

I have had the matter examined. Section 25(4) of Customs Act, 1962, *inter-alia*, prescribes that every notification, unless otherwise provided, shall come into force on the date of its issue by the Central Government for publication in the Official Gazette.

That being so, unless otherwise specified, any notification issued for publication in the Official Gazette by the Central Government on a particular date, comes into operation at precisely the expiration of the preceding day, which would be the moment coincidental with the beginning of that calendar day, i.e., 00:00 Hrs. of that day irrespective of the actual time of publication of the notification in the Official Gazette.

Yours sincerely,

(Shiv Pratap Shukla)

Dr. Murli Manohar Joshi,  
Member Parliament (LS),  
52-B Parliament House,  
New Delhi - 110001.



**DR MURLI MANOHAR JOSHI**  
Member of Parliament (Lok Sabha)  
**CHAIRMAN**  
Estimates Committee



52-B, Parliament House  
New Delhi-110 001  
Tel. 23034701, 23017464

February 12, 2018

Dear Shri Shukla,

This refers to our telephonic conversation. Please find the copy of the representation addressed to you by the India Pulse And Grains Association, B/1002, 10<sup>th</sup> floor, Sarvodaya CHS Ltd., Building No. 11, Khernagar, Bandra (East), Mumbai-400051 for such clarification as is requested by the Association.

Thanking you,

Yours sincerely,

(Murli Manohar Joshi)

Shri Alok Shukla  
Joint Secretary - Tax Research Unit  
Department of Revenue  
Ministry of Finance, Govt. of India  
New Delhi-110001