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## Goods and Services Tax Compensation Cess Rules, 2017

**Notification No. 2/2017- Compensation Cess, dt. 01-07-2017-**In exercise of the powers conferred by sub-section (2) of section 12, read with section 11 of the Goods and Services Tax (Compensation to the States) Act, 2017 (15 of 2017), the Central Government hereby makes the following rules, namely:-

**Rule 1 : Short title and commencement**

- (1) These rules may be called the Goods and Services Tax Compensation Cess Rules, 2017.
  - (2) They shall come into force with effect from the 1<sup>st</sup> day of July, 2017.
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