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Central Goods and Services Tax Rules, 2017

¹Notification No. 3/2017 - Central Tax, G.S.R. 610(E), Dated 19/06/2017- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules, namely:-

CHAPTER - I PRELIMINARY

Rule 1 : Short title, ²[****] and Commencement

- (1) These rules may be called the Central Goods and Services Tax Rules, 2017.
 - (2) They shall come into force with effect from 22nd June, 2017.
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¹ This notification has been published in The Gazette of India (Extraordinary) dt. 19-06-2017.

² The word "Extent" omitted by Noti. No. 07/2017-Central Tax, dt. 27-06-2017 w.e.f. 22-06-2017.

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