

Central Goods & Services Tax Rules, 2017

Rule 76 : ¹**]**

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- 1** Rule 76 omitted by Noti. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022. Earlier to omission it was read as,
"Rule 76 : Claim of reduction in output tax liability more than once
The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal."