

Central Goods & Services Tax Rules, 2017

¹[Rule 96C : Bank Account for credit of refund

For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.]

¹ Rule 96C inserted by [N. N. 35/2021–Central Tax, dt. 24-09-2021](#). Effective date of amendment yet to be notified.