



Goods & Services Tax

Educational Series

PD & PP : GST : 172

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Central Goods & Services Tax Rules, 2017

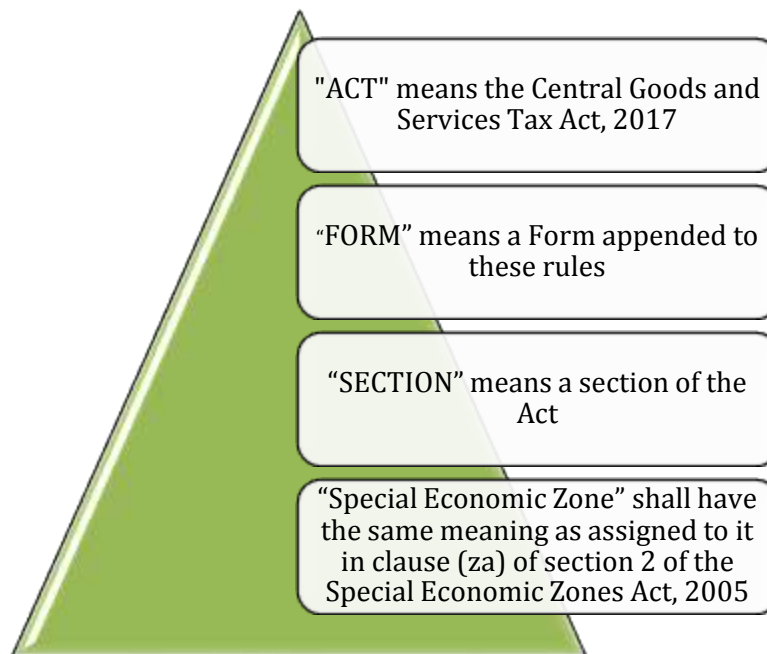
The rules relating to Goods & Services Tax may be called the Central Goods and Services Tax Rules, 2017.

They shall come into force with effect from 22nd June, 2017.

Chapter I is the Preliminary Chapter of Central Goods and Services Tax Rules, 2017.

Following definitions are included in Chapter I of the same

In these rules, unless the context otherwise requires:



Words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.