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Laying of Rules, Regulations and Notifications

Section 24 of Integrated GST Act, 2017 lays down the procedure as under :



Every rule made by the Government, every regulation made by the Board and every notification issued by the Government under this Act, shall be laid, as soon as may be, after it is made or issued, before each House of Parliament, while it is in session, for a total period of **thirty days** which may be comprised in one session or in two or more successive sessions, **and if**



before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or in the notification, as the case may be, or both Houses agree that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect



Any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification.

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