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CGST NOTIFICATION AND CIRCULARS Government of India Ministry of Finance (Department of Revenue) Central Board of Indirect Taxes and Customs Notification No. 38/2021 – Central Tax New Delhi, the 21st December, 2021 G.S.R. (E).— In pursuance of sub-rule (2) of rule 1 of the Central Goods and Services Tax (Eighth Amendment) Rules, 2021, No. 35/2021 – Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 659(E), dated the 24th September, 2021, the Central Government, hereby notifies the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force. [F. No. CBIC-20006/26/2021-GST] (Rajeev Ranjan) Under Secretary to the G.....