

G.S.R... (E). –In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: — Short title and commencement. These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2022. Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in FORM GSTR-9, under the heading Instructions, in paragraph 7, -