

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.—(1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2022. (2) They shall come into force with effect from 1st day of December, 2022. In the Central Goods and Services Tax Rules, 2017, — rule 122 shall be omitted; rules 124 and 125 shall be omitted; in rule 127,- in the margin.....