

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, 2023. (2) 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), rule 28 shall be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:- “(2) Notwithstanding anything contained in sub-rule (1), the value of