



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: — (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2024. (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), in rule 36, in sub-rule (3), after the words “suppression of facts”, the words and figures “under section 74” shall be inserted. In the said rules, in rule 46, with effect from 1st day of November, 2024,— a.....