



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, 2025. (2) They shall come into force on the date of their publication in the Official Gazette. In the Central Goods and Services Tax Rules, 2017,— in rule 164, – in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section a.....