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Notification No. 30/2021 – Central Tax New Delhi, the 30th July, 2021 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 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 (Sixth Amendment) Rules, 2021. They shall come into force from the 1st day of August, 2021. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -“80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Ser.....