



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. These rules may be called as the Central Goods and Services Tax (Fifth Amendment) Rules, 2025. They shall come into force from 1st day of February, 2026. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 31C, the following rule shall be inserted, namely: — "31D. Value of supply of goods on basis of retail sale price. -(1) Notwithstanding anything contained in the provisions of this Chapter, the value