



None

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 (Tenth Amendment) Rules, 2021. (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, — in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: -“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished unde.....