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INTRODUCTION The 47th meeting of the Goods and Services Tax Council was held on 28th and 29th June 2022 at Chandigarh under the chairmanship of Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman. The GST Council made several recommendations relating to changes in GST rates on supply of goods and services as well as changes related to GST law and procedure. Following the said meeting, seven notifications under CGST, nine notifications each under CGST (Rate) and IGST (Rate) and seven circulars under CGST have been issued by the Central Board of Indirect Taxes (CBIC). These recommendations and changes are being compared to a mini budget in GST. It is, therefore, necessary to understand and comprehend the changes thoroughly. The following article attempts to present the significant recommendations of the GST Council along with action taken by CBIC by issuance of notifications and/or circulars and briefly analyse the same into fo.....