



NOTIFICATION No. 19/2022–Central Tax New Delhi, the 28th September, 2022 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 (Second Amendment) Rules, 2022. (2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st day of October, 2022. In the Central Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:- “(h) being a registered person requ.....