



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 (Amendment) Rules, 2023. (2) They shall be deemed to have come into force from the 26th day of December, 2022. In the Central Goods and Services Tax Rules, 2017 in rule 8,- for sub-rule (4A), the following sub-rule shall be substituted, namely:- “(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while subm.....