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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 (Third Amendment) Rules, 2023. (2) They shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint. In the Central Goods and Services Tax Rules, 2017, after rule 31A, the following rules shall be inserted, namely:- “31B. Value of supply in case of online