



Dhaval Talati

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 and in supersession of the Central Goods and Services Tax Rules (Third Amendment) Rules, 2023, 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) Save as otherwise provided in these rules, they shall come into force on the 1st day of October, 2023. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:— “(1) Every person who is liable to be registered under su.....