



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, 2024. (2) They shall come into force on the 31st day of December, 2023. In the Central Goods and Services Tax Rules, 2017, in rule 80,— after sub-rule (1A), the following sub-rule shall be inserted, namely:- “(1B) Notwithstanding anything contained in sub-rule (1), for the financial year 2022-2023, the said annual return shall be furnished on or before the tenth day of January, 202.....