

Notifications
Central Tax
Notification No. 24/2022-Central Tax

Dated 23rd November, 2022

The Central Government seeks to make fourth amendment (2022)
to CGST Rules with effect from 01.12.2022

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: —

1. Short title and commencement. — (1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

2. In the Central Goods and Services Tax Rules, 2017, —

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127, -

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority, -”, the words “The authority shall discharge the following functions, namely: -” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely: –

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;’

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009557/ENG/Notifications>