

Notification
Central Tax
Notification No. 26/2022-Central Tax

Dated 26th December 2022

The Central Government seeks to make fifth amendment (2022) to CGST
Rules

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 (Fifth Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009584/ENG/Notifications>