

**CENTRAL TAX**

**NOTIFICATION NO. - 74/2018**

**DATE - 31ST DECEMBER 2018**

**Fourteenth amendment to the CGST Rules, 2017 .**

CBIC has made following amendments in the Central Goods and Services Tax Rules, 2017,

- These rules may be called the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018.
- Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
- In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1), the following sub-rule shall be inserted, namely:- —
  - A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.||
- In the said rules, in rule 45, in sub-rule (3), after the words —received from a job worker||, the words, —or sent from one job worker to another|| shall be omitted.

For more details, please follow - <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-74-central-tax-english-2018.pdf;jsessionid=10FC70D9A46E78B521349D3FC0A7DB4F>