

INTEGRATED TAX
NOTIFICATION NO. - 31/2018
DATE - 31ST DECEMBER 2018

Seeks to amend the IGST Rules, 2017 so as to notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017.

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

- Short title and commencement.- (1) These rules may be called the Integrated Goods and Services Tax (Amendment) Rules, 2018.
- They shall be deemed to have come into force on the 1st day of January, 2019.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-4-2018-igst-english.pdf;jsessionid=052C05AAB75FA0ED847E55CCE436E814>