

Central Goods and Services Tax (CGST) Rules, 2017

CHAPTER I

PRELIMINARY

1.1 Short title ¹[****] and Commencement [Rule 1]

Notes

- 1 Omitted the word “, Extent” [vide Notification No. 7/2017 – Central Tax dated 27th June, 2017](#) and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.

Rule 1(1)	22.06.2017 to till date	These rules may be called the Central Goods and Services Tax Rules, 2017.
Rule 1(2)	22.06.2017 to till date	They shall come into force with effect from 22nd June, 2017.

1.2 Definitions [Rule 2]

Rule 2	22.06.2017 to till date	In these rules, unless the context otherwise requires,-	
		(a)	“Act” means the Central Goods and Services Tax Act, 2017 (12 of 2017);
		(b)	“FORM” means a Form appended to these rules;
		(c)	“section” means a section of the Act;
		(d)	“Special Economic Zone” shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
		(e)	words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.