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SECTION 3, SUB-SECTION (i)]**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 4/2017 – Integrated Tax**

**New Delhi, the 28<sup>th</sup> June, 2017  
7 Ashadha, 1939 Saka**

G.S.R. (E).- In exercise of the powers conferred by section 22 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 20 of the said Act, the Central Government hereby makes the following rules, namely:-

**1. Short title and commencement.**-(1) These rules may be called the Integrated Goods and Services Tax Rules, 2017.

(2) They shall be deemed to have come into force on the 22<sup>nd</sup> day of June, 2017.

**2. Application of Central Goods and Services Tax Rules.**-The Central Goods and Services Tax Rules, 2017, for carrying out the provisions specified in section 20 of the Integrated Goods and Services Tax Act, 2017 shall, so far as may be, apply in relation to integrated tax as they apply in relation to central tax.

[F. No. 349/76/2017-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India