

Seeks to bring sub-rule (2) and sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the CGST (Eighth Amendment) Rules, 2021 into force w.e.f. 01.01.2022.

Notification No: 38/2021 – CT

Classification: Rules

Date: 21-12-2021

G.S.R.....(E).— In pursuance of sub-rule (2) of rule 1 of the Central Goods and Services Tax (Eighth Amendment) Rules, 2021, [No. 35/2021 – Central Tax](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 659(E), dated the 24th September, 2021, the Central Government, hereby notifies the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.