

Short title and commencement

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1. Short title, ~~Extent~~ and commencement

(1) These rules may be called the Central Goods and Services Tax Rules, 2017.

(2) They shall come into force with effect from 22nd June, 2017.

2. Definitions

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.

[1] Word ", extent" omitted by the Central Goods and Services Tax (Amendment) Rules, 2017, w.e.f. 22.6.2017, vide Not. No. 7/2017-CT, dt. 27.06.2017.