

Consumer Welfare Fund

^[1]
57. **Consumer Welfare Fund.**

The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,—

- a. the amount referred to in sub-section (5) of section 54;
- b. any income from investment of the amount credited to the fund; and
- c. such other monies received by it, in such manner as may be prescribed^[2] .

^[1]
 Enforced with effect from 1.7.2017.

^[2]
 Refer rule 97 of the CGST Rules, 2017.