

Seek to make amendments (Seventh Amendment, 2018) to the CGST Rules, 2017

Notification No: 29/2018 - CT Classification: Due Date Date: 06-07-2018

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- 1. (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2018.
 - (2) They shall be deemed to have come into force with effect from the 12th day of June, 2018.
- 2. In the Central Goods and Services Tax Rules, 2017,
 - i. in rule 125, for the words "Directorate General of Safeguards", the words "Directorate General of Anti-profiteering" shall be substituted;
 - ii. in rule 129, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted;
 - iii. in rule 130, in sub-rule (2), for the words "Director General of Safeguards", at both places where they occur, the words "Director General of Anti-profiteering" shall be substituted;
 - iv. in rule 131, for the words "Director General of Safeguards", the words "Director General of Antiprofiteering" shall be substituted;
 - v. in rule 132, in sub-rule (1), for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;
 - vi. in rule 133, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted.

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide <u>notification No. 3/2017-Central Tax</u>, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide <u>notification No. 28/2018-Central Tax</u>, dated the 19th June, 2018, published vide number G.S.R 574 (E), dated the 19th June, 2018.