

## Short title and commencement

[1]

### 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 22<sup>nd</sup> 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.