



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
NOTIFICATION  
No. 24/2022 – Central Tax

New Delhi, the 23<sup>rd</sup> November, 2022

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, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.**—(1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1<sup>st</sup> day of December, 2022.

2. In the Central Goods and Services Tax Rules, 2017, —

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:—

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;’.

[F. No. CBIC-20/2/2022-GST]

(Vikram Vijay Wanere)  
Under Secretary

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published, *vide* number G.S.R. 610(E), dated the 19<sup>th</sup> June, 2017 and were last amended, *vide* notification No.22/2022 -Central Tax, dated the 15<sup>th</sup> November, 2022, *vide* number G.S.R. 817(E), dated the 15<sup>th</sup> November, 2022.