

GOODS AND SERVICES TAX COMPENSATION CESS RULES, 2017

Rule 1. Short title and commencement.

- (1) These rules may be called the Goods and Services Tax Compensation Cess Rules, 2017.
- (2) They shall come into force with effect from the 1st day of July 2017.

Rule 2. Adaptation of Central Goods and Services Tax Rules, 2017.

- (1) The Central Goods and Services Tax Rules, 2017 shall, *mutatis mutandis*, apply, subject to the following modifications, namely: -
 - (a) in rule 1 ,-
 - (i) for the words and figures "Central Goods and Services Tax Rules, 2017", the words and figures, "Goods and Services Tax Compensation Cess Rules, 2017" shall be substituted.
 - (b) rules 3 to 7 shall be omitted.
 - (c) rules 117 to 120 shall be omitted.