

**GOODS AND SERVICES TAX  
(PERIOD OF LEVY AND COLLECTION OF CESS) RULES, 2022.**

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**Rule 1- Short title and commencement. -**

- (1) These rules may be called the Goods and Services Tax (Period of Levy and Collection of Cess) Rules, 2022.
- (2) They shall come into force with effect from the 1st day of July 2022.

**Rule 2- Period for levy and collection of Cess.-**

The period for levy and collection of cess under sub-section (1) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 shall be upto the 31st March, 2026.