

CHAPTER I
PRELIMINARY

1. Short title 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 22nd 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.