

**Goods & Services Tax Compensation Cess Rules, 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.
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