

# [10]

## Integrated Goods and Services Tax Rules, 2017

**Notification No. 4/2017-Integrated Tax, dt. 28-06-2017-G.S.R. 699 (E)**—In exercise of the powers conferred by section 22 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 20 of the said Act, the Central Government hereby makes the following rules, namely:-

### **Rule 1 : Short title and commencement**

- (1) These rules may be called the Integrated Goods and Services Tax Rules, 2017.
  - (2) They shall be deemed to have come into force on the 22<sup>nd</sup> day of June, 2017.
-