

Central Goods & Services Tax Rules, 2017

Rule 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.
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1. This notification has been published in The Gazette of India (Extraordinary) dt. 19-06-2017.
 2. The word "Extent" omitted by Noti. No. 07/2017-Central Tax, dt. 27-06-2017 w.e.f. 22-06-2017.