

Central Goods & Services Tax Rules, 2017

**Rule 70 : <sup>1</sup>\*\*\*\*]**

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- 1** Rule 70 omitted by Noti. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022. Earlier to omission it was read as,

**"Rule 70 : Final acceptance of input tax credit and communication thereof**

- (1)** The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in **FORM GST MIS-1** through the common portal.
- (2)** The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal."