

Central Goods & Services Tax Rules, 2017

**Rule 72 : <sup>1</sup>[\*\*\*\*]**

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- 1 Rule 72 omitted by Noti. No. 19/2022–Central Tax dated 28-09-2022 w.e.f. 01-10-2022 before it was read as,  
"Rule 72 : **Claim of input tax credit on the same invoice more than once**  
Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal."