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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 4/2017 – Integrated Tax

New Delhi, the 28th June, 2017
7 Ashadha, 1939 Saka

G.S.R. (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:-

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 22nd day of June, 2017.

2. **Application of Central Goods and Services Tax Rules.-**The Central Goods and Services Tax Rules, 2017, for carrying out the provisions specified in section 20 of the Integrated Goods and Services Tax Act, 2017 shall, so far as may be, apply in relation to integrated tax as they apply in relation to central tax.

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[F. No. 349/76/2017-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India