

# THE GOODS AND SERVICES TAX COMPENSATION CESS RULES, 2017<sup>1</sup>

In exercise of the powers conferred by sub-section (2) of section 12, read with section 11 of the Goods and Services Tax (Compensation to the States) Act, 2017 (15 of 2017), the Central Government hereby makes the following rules, namely:—

**1. Short title and commencement.**—(1) These rules may be called the Goods and Services Tax Compensation Cess Rules, 2017.

(2) They shall come into force with effect from the 1st day of July, 2017.

**2. Adaptation of Central Goods and Services Tax Rules, 2017.**—(1) The Central Goods and Services Tax Rules, 2017 shall, *mutatis mutandis*, apply, subject to the following modifications, namely:—

(a) in rule 1,—

(i) for the words and figures “Central Goods and Services Tax Rules, 2017”, the words and figures, “Goods and Services Tax Compensation Cess Rules, 2017” shall be substituted;

(b) rules 3 to 7 shall be omitted;

(c) rules 117 to 120 shall be omitted.

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1. Vide G.S.R. 820(E), dated 1st July, 2017, published in the Gazette of India, Extra., Pt. II, Sec. 3(i), No. 587, dated 1st July, 2017.