

# GOODS AND SERVICES TAX (PERIOD OF LEVY AND COLLECTION OF CESS) RULES, 2022

[Noti. No. 1/2022-Compensation Cess, dt. 24-6-2022]

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**G.S.R. 468(E)**—In exercise of the powers conferred by sub-section (2) of section 12, read with section 8 of the Goods and Services Tax (Compensation to the States) Act, 2017 (15 of 2017), the Central Government on the recommendations of the Council hereby makes the following rules, namely:—

## **1. Short title and commencement**

(1) These rules may be called the Goods and Services Tax (Period of Levy and Collection of Cess) Rules, 2022

(2) They shall come into force with effect from the 1st day of July, 2022.

## **2. Period for levy and collection of Cess**

(1) The period for levy and collection of cess under sub-section (1) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 shall be upto the 31st March, 2026.